

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

AFFIDAVIT OF SERVICE

I, Elizabeth Adam, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On December 4, 2007, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight mail, (ii) upon the parties listed on Exhibit B hereto electronic notification and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Notice Of Presentment Of Joint Stipulation And Agreed Order Compromising And Allowing Proofs Of Claim Numbers 11566, 11567 And 11568 (Semi-Conductor Components Industries LLC And SPCP Group LLC) (Docket No. 11222) [a copy of which is attached hereto as Exhibit D]
- 2) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 2377 (Fujitsu Ten Corp. Of America) ("Statement Of Disputed Issues - Fujitsu Ten Corp. Of America") (Docket No. 11223) [a copy of which is attached hereto as Exhibit E]
- 3) Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Numbers 1771, 1772 And 1773 (Castwell Products, Inc., Citation Foundry Corp., And Texas Foundries, Ltd./Jpmorgan Chase Bank, As Assignee) ("Statement Of Disputed Issues - Castwell Products, Inc., Citation Foundry Corp., And Texas Foundries, Ltd./Jpmorgan Chase, N.A.") (Docket No. 11224) [a copy of which is attached hereto as Exhibit F]
- 4) Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Number 14347 (Philips Semiconductors, Inc./NXP Semi-Conductors USA, Inc./SPCP Group, L.L.C.) ("Statement Of Disputed Issues - Philips Semiconductors, Inc./NXP Semi-Conductors USA, Inc./SPCP Group, L.L.C.") (Docket No. 11225) [a copy of which is attached hereto as Exhibit G]

- 5) Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Number 14141 (SPCP Group, L.L.C. As Assignee Of Parker Hannifin Corporation/Contrarian Funds, LLC) ("Statement Of Disputed Issues - SPCP Group, L.L.C. As Assignee Of Parker Hannifin Corporation/Contrarian Funds, LLC") (Docket No. 11226) [a copy of which is attached hereto as Exhibit H]
- 6) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 2468 (3M Company) ("Statement Of Disputed Issues - 3M Company") (Docket No. 11227) [a copy of which is attached hereto as Exhibit I]
- 7) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 12181 (Ohio Edison Company) ("Statement Of Disputed Issues - Ohio Edison Company") (Docket No. 11228) [a copy of which is attached hereto as Exhibit J]
- 8) Debtor's Statement Of Disputed Issues With Respect To Proof Of Claim Number 11530 (Essex Group, Inc.) ("Statement Of Disputed Issues - Essex Group, Inc.") (Docket No. 11229) [a copy of which is attached hereto as Exhibit K]
- 9) Debtor's Statement Of Disputed Issues With Respect To Proof Of Claim Number 10490 (Donaldson Company Inc.) ("Statement Of Disputed Issues - Donaldson Company") (Docket No. 11231) [a copy of which is attached hereto as Exhibit L]
- 10) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 8657 (United States Steel Corp./SPCP Group L.L.C.) ("Statement Of Disputed Issues - United States Steel Corp./SPCP Group L.L.C.") (Docket No. 11238) [a copy of which is attached hereto as Exhibit M]
- 11) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 10574 (Furukawa Electric North America APD, Inc. And Furukawa Electric Company) ("Statement Of Disputed Issues - Furukawa Electric North America APD, Inc. And Furukawa Electric Company") (Docket No. 11239) [a copy of which is attached hereto as Exhibit N]
- 12) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 14664 (Cooper Standard Automotive F/K/A ITT Automotive Fluid Hdg. Syst./Deutsche Bank Securities Inc.) ("Statement Of Disputed Issues - Cooper Standard Automotive F/K/A ITT Automotive Fluid Hdg. Syst./Deutsche Bank Securities Inc.") (Docket No. 11240) [a copy of which is attached hereto as Exhibit O]
- 13) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Numbers 15299 And 14645 (Al-Shreveport, LLC And Android Industries,

LLC) ("Statement Of Disputed Issues - Al-Shreveport, LLC And Android Industries, LLC") (Docket No. 11241) [a copy of which is attached hereto as Exhibit P]

- 14) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 15018 (Automodular Assemblies Inc.) ("Statement Of Disputed Issues - Automodular Assemblies Inc.") (Docket No. 11242) [a copy of which is attached hereto as Exhibit Q]
- 15) Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Numbers 563, 912, 1125, 1126, 1578, 1579, 1582, 1583, 1584, 1585, 2102, 2103, 2529, 16636, 16637 And 7506 (SBC Yellow Pages, SBC Advanced Solutions Inc., SBC Datacom, SBC Global, SBC Long Distance Distance Inc., AT&T Global Services (F/K/A SBC Global) And AT&T Corp.) ("Statement Of Dispute Issues - SBC Yellow Pages, SBC Advanced Solutions Inc., SBC Datacom, SBC Global, SBC Long Distance Distance Inc., AT&T Global Services (F/K/A SBC Global) And AT&T Corp") (Docket No. 11243) [a copy of which is attached hereto as Exhibit R]
- 16) Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Numbers 14125, 14126, 14127, 14128, 14129, 14130 And 14042, (FCI Automotive Deutschland GMBH, FCI Italia SPA, FCI Electronics Mexico S. De R.L. De C.V., FCI Automotive France S.A., FCI USA Inc., FCI Austria GMBH And FCI Canada Inc.) ("Statement Of Disputed Issues - FCI Automotive Deutschland GMBH, FCI Italia SPA, FCI Electronics Mexico S. De R.L. De C.V., FCI Automotive France S.A., FCI USA Inc., FCI Austria GMBH And FCI Canada Inc.") (Docket No. 11244) [a copy of which is attached hereto as Exhibit S]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit T hereto via overnight mail:

- 17) Notice Of Presentment Of Joint Stipulation And Agreed Order Compromising And Allowing Proofs Of Claim Numbers 11566, 11567 And 11568 (Semi-Conductor Components Industries LLC And SPCP Group LLC) (Docket No. 11222) [a copy of which is attached hereto as Exhibit D]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit U hereto via overnight mail:

- 18) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 2377 (Fujitsu Ten Corp. Of America) ("Statement Of Disputed Issues - Fujitsu Ten Corp. Of America") (Docket No. 11223) [a copy of which is attached hereto as Exhibit E]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit V hereto via overnight mail:

- 19) Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Numbers 1771, 1772 And 1773 (Castwell Products, Inc., Citation Foundry Corp., And Texas Foundries, Ltd./Jpmorgan Chase Bank, As Assignee) ("Statement Of Disputed Issues - Castwell Products, Inc., Citation Foundry Corp., And Texas Foundries, Ltd./Jpmorgan Chase, N.A.") (Docket No. 11224) [a copy of which is attached hereto as Exhibit F]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit W hereto via overnight mail:

- 20) Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Number 14347 (Philips Semiconductors, Inc./NXP Semi-Conductors USA, Inc./SPCP Group, L.L.C.) ("Statement Of Disputed Issues - Philips Semiconductors, Inc./NXP Semi-Conductors USA, Inc./SPCP Group, L.L.C.") (Docket No. 11225) [a copy of which is attached hereto as Exhibit G]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit X hereto via overnight mail:

- 21) Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Number 14141 (SPCP Group, L.L.C. As Assignee Of Parker Hannifin Corporation/Contrarian Funds, LLC) ("Statement Of Disputed Issues - SPCP Group, L.L.C. As Assignee Of Parker Hannifin Corporation/Contrarian Funds, LLC") (Docket No. 11226) [a copy of which is attached hereto as Exhibit H]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit Y hereto via overnight mail:

- 22) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 2468 (3M Company) ("Statement Of Disputed Issues - 3M Company") (Docket No. 11227) [a copy of which is attached hereto as Exhibit I]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit Z hereto via overnight mail:

- 23) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 12181 (Ohio Edison Company) ("Statement Of Disputed Issues - Ohio Edison Company") (Docket No. 11228) [a copy of which is attached hereto as Exhibit J]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit AA hereto via overnight mail:

- 24) Debtor's Statement Of Disputed Issues With Respect To Proof Of Claim
Number 11530 (Essex Group, Inc.) ("Statement Of Disputed Issues - Essex Group, Inc.") (Docket No. 11229) [a copy of which is attached hereto as Exhibit K]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit BB hereto via overnight mail:

- 25) Debtor's Statement Of Disputed Issues With Respect To Proof Of Claim
Number 10490 (Donaldson Company Inc.) ("Statement Of Disputed Issues - Donaldson Company") (Docket No. 11231) [a copy of which is attached hereto as Exhibit L]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit CC hereto via overnight mail:

- 26) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim
Number 8657 (United States Steel Corp./SPCP Group L.L.C.) ("Statement Of Disputed Issues - United States Steel Corp./SPCP Group L.L.C.") (Docket No. 11238) [a copy of which is attached hereto as Exhibit M]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit DD hereto via overnight mail:

- 27) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim
Number 10574 (Furukawa Electric North America APD, Inc. And Furukawa Electric Company) ("Statement Of Disputed Issues - Furukawa Electric North America APD, Inc. And Furukawa Electric Company") (Docket No. 11239) [a copy of which is attached hereto as Exhibit N]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit EE hereto via overnight mail:

- 28) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim
Number 14664 (Cooper Standard Automotive F/K/A ITT Automotive Fluid Hdg. Syst./Deutsche Bank Securities Inc.) ("Statement Of Disputed Issues - Cooper Standard Automotive F/K/A ITT Automotive Fluid Hdg. Syst./Deutsche Bank Securities Inc.") (Docket No. 11240) [a copy of which is attached hereto as Exhibit O]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit FF hereto via overnight mail:

- 29) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Numbers 15299 And 14645 (Al-Shreveport, LLC And Android Industries, LLC) ("Statement Of Disputed Issues - Al-Shreveport, LLC And Android Industries, LLC") (Docket No. 11241) [a copy of which is attached hereto as Exhibit P]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit GG hereto via overnight mail:

- 30) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 15018 (Automodular Assemblies Inc.) ("Statement Of Disputed Issues - Automodular Assemblies Inc.") (Docket No. 11242) [a copy of which is attached hereto as Exhibit Q]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit HH hereto via overnight mail:

- 31) Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Numbers 563, 912, 1125, 1126, 1578, 1579, 1582, 1583, 1584, 1585, 2102, 2103, 2529, 16636, 16637 And 7506 (SBC Yellow Pages, SBC Advanced Solutions Inc., SBC Datacom, SBC Global, SBC Long Distance Distance Inc., AT&T Global Services (F/K/A SBC Global) And AT&T Corp.) ("Statement Of Dispute Issues - SBC Yellow Pages, SBC Advanced Solutions Inc., SBC Datacom, SBC Global, SBC Long Distance Distance Inc., AT&T Global Services (F/K/A SBC Global) And AT&T Corp") (Docket No. 11243) [a copy of which is attached hereto as Exhibit R]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit II hereto via overnight mail:

- 32) Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Numbers 14125, 14126, 14127, 14128, 14129, 14130 And 14042, (FCI Automotive Deutschland GMBH, FCI Italia SPA, FCI Electronics Mexico S. De R.L. De C.V., FCI Automotive France S.A., FCI USA Inc., FCI Austria GMBH And FCI Canada Inc.) ("Statement Of Disputed Issues - FCI Automotive Deutschland GMBH, FCI Italia SPA, FCI Electronics Mexico S. De R.L. De C.V., FCI Automotive France S.A., FCI USA Inc., FCI Austria GMBH And FCI Canada Inc.") (Docket No. 11244) [a copy of which is attached hereto as Exhibit S]

Dated: December 20, 2007

/s/ Elizabeth Adam

Elizabeth Adam

State of California

County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 20th day of December, 2007, by Elizabeth Adam, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Leanne V. Rehder

Commission Expires: 3/2/08

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuige@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kcccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	mkhambati@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
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Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	william.dornbos@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	garrick.sandra@pbqc.gov efile@pbqc.gov	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	landy.ralph@pbqc.gov	Chief Counsel to the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	rdremluk@seyfarth.com dbartner@shearman.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jbutler@skadden.com ilyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	didoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	cp@stevenslee.com cs@stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
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Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281		212-912-7607	212-912-7751	lcurcio@tpw.com	Counsel to TT Electronics, Plc
The Furukawa Electric Co., Ltd.	Mr. Tetsuhiro Niizeki	6-1 Marunouchi	2-Chrome, Chiyoda-ku	Tokyo	Japan	100-8322			81-3-3286-3919	niizeki.tetsuhiro@furukawa.co.jp	Legal Department of The Furukawa Electric Co., Ltd.
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EXHIBIT C

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Kelley Drye & Warren, LLP	Mark R. Somerstein	101 Park Avenue		New York	NY	10178	212-808-7800	Counsel to the Pension Benefit Guaranty Corporation
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Mintz, Levin, Cohn, Ferris Glovsky and Pepco, P.C.	Stephanie K. Hoos	The Chrysler Center	666 Third Avenue	New York	NY	10017	212-935-3000	Counsel of Hitachi Automotive Products (USA), Inc. and Conceria Pasubio

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EXHIBIT D

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Neil Berger (NB-3599)

HEARING DATE: December 11, 2007
AT: 10:00 AM

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Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u>	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

**NOTICE OF PRESENTMENT OF JOINT STIPULATION
AND AGREED ORDER COMPROMISING AND ALLOWING
PROOFS OF CLAIM NUMBERS 11566, 11567 AND 11568 (SEMI-
CONDUCTOR COMPONENTS INDUSTRIES LLC AND SPCP GROUP LLC)**

PLEASE TAKE NOTICE that on June 15, 2007, Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") objected to proof of claim number 11566 ("Claim 11566") filed by Semiconductor Components Industries LLC and SPCP Group LLC (together, the "Claimant") pursuant to the Debtors' (i) Seventeenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Insurance Claim Not Reflected On Debtors' Books And Records, (D) Untimely Claims And Untimely Tax Claims, And (E) Claims Subject To

Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 8270) ("Seventeenth Omnibus Claims Objection");

PLEASE TAKE FURTHER NOTICE that, on July 10, 2007, Claimant filed its Response Of ON Semiconductor Industries LLC To Debtors Seventeenth Omnibus Objection To Claims (Docket No. 8513) (the "Response");

PLEASE TAKE FURTHER NOTICE that, the Debtors agreed with the amounts asserted in Claim 11567 and Claim 11568 (together with Claim 11566, the "Claims") as filed by Claimant;

PLEASE TAKE FURTHER NOTICE that on October 17, 2005, Claimant submitted a demand to the Debtors asserting a reclamation claim in the amount of \$1,648,599.77 (the "Reclamation Demand");

PLEASE TAKE FURTHER NOTICE that the Debtors and the Claimant have agreed to settle the Seventeenth Omnibus Claims Objection and the Response with respect to the Claims, the Reclamation Demand and the Claims and, either because the Claims involve an ordinary course controversy or pursuant to the Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 4414), have (i) entered into a Settlement Agreement, dated as of October 31, 2007 (the "Settlement Agreement"), and (ii) executed a Joint Stipulation and Agreed Order Compromising and Allowing Proofs of Claim Numbers 11566, 11567, and 11568 (Semiconductor Components Industries LLC and SPCP Group LLC) (the "Joint Stipulation");

PLEASE TAKE FURTHER NOTICE that, pursuant to the Settlement Agreement and the Joint Stipulation, the Debtors and the Claimant have agreed to (i) the allowance of (a) Claim No. 11566 as a general unsecured non-priority claim against

Delphi Automotive Systems LLC in the amount of \$5,764,040.00; (b) Claim No. 11567 as a general unsecured non-priority claim against Delco Electronic Overseas Corporation in the amount of \$24,141.71; and (c) Claim 11568 as a general unsecured non-priority claim against Delphi Mechatronic Systems, Inc. in the amount of \$30,102.47; (ii) the withdrawal of the Reclamation Demand with prejudice; and (iii) the withdrawal of the Response to the Seventeenth Omnibus Claim Objection with prejudice;

PLEASE TAKE FURTHER NOTICE that the Debtors will present the Joint Stipulation for consideration at the hearing scheduled for December 11, 2007, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York.

Dated: New York, New York
December 4, 2007

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:
/s/ Neil Berger
NEIL BERGER (NB-3599)
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EXHIBIT E

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 2377 (FUJITSU TEN CORP. OF AMERICA)**

("STATEMENT OF DISPUTED ISSUES – FUJITSU TEN CORP. OF AMERICA")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 2377 (the "Proof Of Claim") filed by Fujitsu Ten Corp. of America ("Claimant") and partially transferred to JPMorgan Chase Bank, N.A. ("Transferee," and collectively with Claimant, the "Claimants") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On March 22, 2006, Claimant filed proof of claim number 2377 ("Proof Of Claim No. 2377") against DAS LLC. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$5,504,674.99 for goods sold. (the "Claim").

3. On, April 4, 2007, Claimant partially transferred Proof Of Claim No. 2377 to Transferee pursuant to a notice of transfer (Docket No. 7571).

4. On August 24, 2007, the Debtors objected to Proof of Claim No. 2377 pursuant to the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9151) (the "Twentieth Omnibus Claims Objection").

5. On September 19, 2007, Claimant filed Fujitsu Ten Corp. of America's Response To Debtors' Twentieth Omnibus Claims Objection (Docket No. 9403) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe Claimant The Amount Asserted In Proof Of Claim Number 2377

6. Claimant asserts in Proof Of Claim No. 2377 that DAS LLC owes Claimant a total of \$5,504,674.99 for goods sold. DAS LLC has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

7. Based upon DAS LLC various accounts payable records, a portion of the invoices reflected in the Proof of Claim have been paid. Therefore, \$219,503.14 should be subtracted from the amount claimed.

8. The prices detailed on certain purchase orders are lower than the prices detailed on the Claimant's invoices. The purchase orders reflect the contractual pricing. Therefore, \$28,958.19 should be subtracted from the amount of the Proof of Claim.

9. Certain of the products supplied by Claimant to DAS LLC were of inferior quality and failed to meet the contractual specifications. Such products were rejected by Delphi and, therefore, \$52,828.48 should be subtracted from the amount claimed.

10. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$5,504,674.99
<u>Modifications</u>	Claimed items paid	\$219,503.14
	Price Discrepancies	\$28,958.19
	Quality debits by Delphi	\$52,828.48
<u>Reconciled Amount</u>		\$5,203,385.28

11. DAS LLC does not dispute that the remaining \$5,203,385.28 of Proof Of Claim No. 2377 should be allowed as an unsecured non-priority claim against DAS LLC.

Reservation Of Rights

12. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proof Of Claim No. 2377 in the amount of \$5,203,385.28 as a general unsecured non-priority claim against the estate of DAS LLC and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza
New York, New York 10119
(212) 594-5000

EXHIBIT F

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Conflicts Counsel for Delphi Corporation, *et al.*,
Debtors and Debtors in Possession
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Delphi Legal Information Website:
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH
RESPECT TO PROOFS OF CLAIM NUMBERS 1771, 1772 AND
1773 (CASTWELL PRODUCTS, INC., CITATION FOUNDRY CORP.,
AND TEXAS FOUNDRIES, LTD./JPMORGAN CHASE BANK, AS ASSIGNEE)**

("STATEMENT OF DISPUTED ISSUES –CASTWELL PRODUCTS, INC., CITATION
FOUNDRY CORP., AND TEXAS FOUNDRIES, LTD/JPMORGAN CHASE, N.A.")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates,
including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-
possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this
Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To
Proofs Of Claim Numbers 1771, 1772 and 1773 (the "Proofs Of Claim") filed by Castwell
Products, Inc., Citation Foundry Corp., and Texas Foundaries, Ltd. (together, "Citation")

and subsequently transferred to JPMorgan Chase Bank, N.A., as Assignee ("Transferee," and together with Citation, the "Claimants") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On February 3, 2006, Castwell Products, Inc. filed proof of claim number 1771 ("Claim No. 1771") against DAS LLC. Claim No. 1771 asserts an unsecured non-priority claim in the amount of \$153,047.70 and an unsecured priority /reclamation claim in the amount of \$47,4991.91, for a total claim in the amount of \$200,547.61.

3. On February 3, 2006, Citation Foundry Corp. filed proof of claim number 1772 ("Claim No. 1772") against DAS LLC. Claim No. 1772 asserts an unsecured non-priority claim in the amount of \$268,664.72 and an unsecured priority /reclamation claim in the amount of \$341,532.88, for a total claim in the amount of \$610,197.60.

4. On February 3, 2006, Texas Foundries, Ltd. filed proof of claim number 1773 ("Claim No. 1773") against DAS LLC. Claim No. 1773 asserts an unsecured non-priority claim in the amount of \$435,170.30 and an unsecured priority /reclamation claim in the amount of \$80,962.22, for a total claim in the amount of \$516,132.52, (Claim No. 1773 with Claim No. 1771 and Claim No. 1772, the "Claims").

5. On February 3, 2006, Citation transferred the Claims to JPMorgan Chase Bank, N.A., as Assignee pursuant to a notices of transfer (Docket Nos. 2053, 2052 and 2055).

6. On September 21, 2007, the Debtors objected to the Claims pursuant to the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 9535) (the "Twenty-First Omnibus Claims Objection").

7. On October 16, 2007, Citation filed their Response To Debtors' Twenty-First Omnibus Objection Pursuant to 11 U.S.C. § 502(b) And Fed.R.Bankr.P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation. (Docket No. 10610) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe Claimant The Amounts Asserted In The Claims

8. The Claims seek a total of \$1,326,877.73 for goods sold. DAS LLC has reviewed the information attached to the Claims and the Response, and it disputes that it owes the amounts asserted in the Claims.

9. The prices detailed on certain purchase orders are lower than the prices detailed in Claimants' invoices. Specifically, Claimants have failed to provide information to support steel price surcharges, paid invoices, pricing discrepancies, invalid proofs of delivery and unrecognized debits; and the purchase orders reflect contractual pricing. Consequently, the following amounts should be subtracted from the Claims:

<u>Claim No.</u>	<u>Amount to be Subtracted</u>
1771	\$ 45,517.07 comprised of: - Undocumented invoices of \$42,118.35; and - Paid invoices of \$3,398.72
1772	- undocumented surcharges of \$3,113.81
1773	\$354,074.13 comprised of: - paid invoices of \$55,695.87; - price adjustments of \$19,403.27; - undocumented pricing discrepancies of \$27,863.05; - surcharges of \$59,911; - undocumented charges of \$227,171.64; - invalid PO/PPAP of \$11,170.91; and - Claimant debits of \$44,161.61

10. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$1,326,877.73
<u>Modifications</u>	(Claim No. 1771)	\$45,517.07
	(Claim No. 1772)	\$3,113.81
	(Claim No. 1773)	\$354,074.13
	Total Discrepancies for Claims 1771, 1772 and 1773	<u>\$402,705.01</u>
<u>Reconciled Amount</u>		\$924,172.72

11. DAS LLC does not dispute that the remaining \$924,172.72 of Proofs Of Claim Nos. 1771, 1772 and 1773 should be allowed as an unsecured non-priority claim against DAS LLC.

Reservation Of Rights

12. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proofs Of Claim Nos. 1771, 1772 and 1773 in the amount of \$915,131.77 as a general unsecured non-priority claim against the estate of DAS LLC, reduced as described above and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza
New York, New York 10119
(212) 594-5000

EXHIBIT G

Hearing Date: January 31, 2008

Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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Bankruptcy Conflicts Counsel for Delphi Corporation, *et al.*,
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Delphi Legal Information Website:
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
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Debtors.	:	(Jointly Administered)
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**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 14347 (PHILIPS SEMICONDUCTORS, INC./NXP
SEMI-CONDUCTORS USA, INC./SPCP GROUP, L.L.C.)**

("STATEMENT OF DISPUTED ISSUES – PHILIPS SEMICONDUCTORS, INC./NXP
SEMI-CONDUCTORS USA, INC./SPCP GROUP, L.L.C.")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 14347 (the "Proof Of Claim") filed by Philips Semiconductors, Inc. ("Claimant"), which was transferred to NXP Semiconductors USA, Inc. and subsequently transferred to SPCP Group, L.L.C., as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, Ltd.

("Transferees," and collectively with Philips Semiconductors, Inc., the "Claimants") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 31, 2006, Claimant filed proof of claim number 14347 ("Proof Of Claim No. 14347") against Delphi Corporation. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$5,486,881.18 for good sold (the "Claim").

3. On, March 2, 2007, Philips Semiconductors transferred Proof Of Claim No. 14347 to NXP Semiconductors USA, Inc. pursuant to a notice of transfer (Docket No. 7100).

4. On, August 14, 2007, NXP Semiconductors USA, Inc. transferred Proof Of Claim No. 14347 to SPCP Group, L.L.C., as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, Ltd. pursuant to a notice of transfer (Docket No. 9056).

5. On July 13, 2007, the Debtors objected to Proof of Claim No. 14347 pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified

Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617) (the "Nineteenth Omnibus Claims Objection").

6. The Nineteenth Omnibus Claims Objection seeks to reduce Proof of Claim No. 14347 to a total claim of \$5,171,725.92 comprised of a \$34,544.50 general unsecured claim against Delphi Mechatronic Systems, Inc. and a reclamation claim in the amount of \$194,274.52 and a general unsecured claim in the amount of \$4,942,906.90 against Delphi Automotive Systems, LLC ("DAS LLC").

7. On August 8, 2007, Claimant filed its Response To Debtors' Nineteenth Omnibus Objection (Docket No. 8935) (the "Response"). The Response asserts that Proof of Claim No. 14347 should be allowed in the amount asserted.

Disputed Issues

A. Delphi Corporation Does Not Owe Claimant The Amount Asserted In Proof Of Claim Number 14347

8. Claimant asserts in Proof Of Claim No. 14347 that Delphi owes Claimant a total of \$5,486,881.18 for goods sold. Delphi has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

9. The prices detailed on certain purchase orders are lower than the price detailed on the Claimant's invoice(s). The purchase orders reflect the contractual pricing. Furthermore, the Debtors were unable to match the Claimant's reconciliation of its Proof of Claim against the Debtors' books and records. Accordingly, the Debtors have relied on the amounts reflected in the Debtors' books and records as owing to Claimant. Based on the foregoing, \$315,155.26 should be subtracted from the amount of the Proof of Claim.

10. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$5,486,881.18
<u>Modifications</u>	Price Discrepancies and Unmatched and Variant Documents	\$315,155.26
<u>Reconciled Amount</u>		\$5,171,725.92

11. Delphi does not dispute that the remaining \$5,171,725.92 of Proof Of Claim No. 14347 should be allowed as a \$34,544.50 general unsecured claim against Delphi Mechatronic Systems, Inc. and a reclamation claim in the amount of \$194,274.52 and a general unsecured claim in the amount of \$4,942,906.90 against DAS LLC.

Reservation Of Rights

12. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the

Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proof Of Claim No. 14347 in the amount of \$5,171,725.92 comprised of a \$34,544.50 general unsecured claim against Delphi Mechatronic Systems, Inc. and a reclamation claim in the amount of \$194,274.52 and a general unsecured claim in the amount of \$4,942,906.90 against DAS LLC and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza
New York, New York 10119
(212) 594-5000

EXHIBIT H

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Conflicts Counsel for Delphi Corporation, *et al.*,
Debtors and Debtors in Possession
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International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
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Debtors.	:	(Jointly Administered)
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**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 14141 (SPCP GROUP, L.L.C. AS ASSIGNEE
OF PARKER HANNIFIN CORPORATION/CONTRARIAN FUNDS, LLC)**

("STATEMENT OF DISPUTED ISSUES – SPCP GROUP, L.L.C. AS ASSIGNEE OF
PARKER HANNIFIN CORPORATION/CONTRARIAN FUNDS, LLC")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates,
including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-
possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this
Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To
Proof Of Claim Number 14141 (the "Proof Of Claim") filed by SPCP Group, L.L.C., as
Assignee of Parker Hannifin Corporation ("Claimant") and transferred to JPMorgan

Chase Bank, N.A., and subsequently transferred to Contrarian Funds, LLC ("Transferee," and together with SPCP Group, L.L.C., as Assignee of Parker Hannifin Corporation, the "Claimants") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 31, 2006, Claimant filed proof of claim number 14141 ("Proof Of Claim No. 14141") against DAS LLC. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$2,492,426.58 and a priority / reclamation claim of \$73,045.69 for goods sold and delivered (the "Claim").

3. On November 7, 2006, SPCP Group, L.L.C., as Assignee of Parker Hannifin transferred Proof Of Claim No. 14141 to JPMorgan Chase Bank, N.A., pursuant to a notice of transfer (Docket No. 5489).

4. On December 13, 2006, JPMorgan Chase Bank, N.A., transferred Proof Of Claim No. 14141 to Contrarian Fund, LLC, pursuant to a notice of transfer (Docket No. 6159).

5. On June 15, 2007, the Debtors objected to Proof of Claim No. 14141 pursuant to the Debtors' Seventeenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Insurance Claim Not Reflected On Debtors' Books And Records, (D) Untimely Claims And Untimely Tax

Claims, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 8270) (the "Seventeenth Omnibus Claims Objection").

6. On July 10, 2007, Claimant filed the Response Of Contrarian Funds, LLC, To Debtors' Seventeenth Omnibus Claims Objections. (Docket No. 8508) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe Claimant The Amount Asserted In Proof Of Claim Number 14141

7. Claimant asserts in Proof Of Claim No. 14141 that DAS LLC owes Claimant a total of \$2,492,426.58 as a general unsecured claim and a priority/reclamation claim of \$73,045.69. DAS LLC has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

8. Based upon Delphi's various accounts payable records, a portion of the invoices reflected in the Proof of Claim have been paid by wire transfers. Therefore, \$223,533.88 should be subtracted from the amount claimed.

9. The Debtors records reflect debit memos of \$76,281.17 which are not reflected on the Proof of Claim. Therefore, \$76,281.17 should be subtracted from the amount claimed.

10. The prices detailed on certain purchase orders were lower than the price detailed on the Claimant's invoices. The purchase orders reflect the contractual pricing. Therefore, \$25,092.08 should be subtracted from the amount of the Proof of Claim.

11. The Debtors recognize a credit in favor of Claimant in the amount of \$125,248.56 on account of unapplied balances due to Claimant, which resulted from an inability to match payments to invoices.

12. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$2,565,472.27
<u>Modifications</u>	Price Discrepancies	\$25,092.08
	Paid Invoices	\$223,533.88
	Debit Memos	\$76,281.17
	Net Adjustment For Cash Applications	(\$125,248.56)
<u>Reconciled Amount</u>		\$2,365,813.70

13. Debtors do not dispute that the remaining \$2,365,813.70 of Proof Of Claim No. 14141 should be allowed as an unsecured non-priority claim against DAS LLC.

Reservation Of Rights

14. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the

Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proof Of Claim No. 14141 in the amount of \$2,365,813.70 as a general unsecured non-priority claim against the estate of DAS LLC, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza
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(212) 594-5000

EXHIBIT I

Hearing Date: January 31, 2008

Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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Bankruptcy Conflicts Counsel for Delphi Corporation, *et al.*,
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Neil Berger (NB-3599)

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Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
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Debtors.	:	(Jointly Administered)
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**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 2468 (3M COMPANY)**

("STATEMENT OF DISPUTED ISSUES – 3M COMPANY")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 2468 (the "Proof Of Claim") filed by 3M Company ("Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§

101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On April 3, 2006, Claimant filed proof of claim number 2468 ("Proof Of Claim No. 2468") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$517,747.63 for goods sold. (the "Claim").

3. On September 21, 2007, the Debtors objected to Proof of Claim No. 2468 pursuant to the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. Section 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 9535) (the "Twenty-First Omnibus Claims Objection").

4. The Twenty-First Omnibus Claims Objection seeks to reduce Proof of Claim No. 2468 to a total claim of \$500,289.01 against Delphi Automotive Systems LLC ("DAS LLC") comprised of a reclamation claim in the amount of \$34,337.94 and a general unsecured claim in the amount of \$465,951.07.

5. On October 17, 2007, Claimant filed its Response To Debtors' Twenty-First Omnibus Objection (Docket No. 10628) (the "Response"). The Response asserts that Proof of Claim No. 2468 should not be reduced in amount and that the general unsecured portion of the claim should be \$483,403.68.

Disputed Issues

A. Delphi Corporation Does Not Owe Claimant The Amount Asserted In Proof Of Claim Number 2468

6. Claimant asserts in Proof Of Claim No. 2468 that Delphi owes Claimant a total of \$517,747.63 for goods sold. Delphi has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

7. A portion of the Proof of Claim is based on allegedly outstanding postpetition invoices. Those postpetition invoices have been paid in the ordinary course of business and therefore \$5,957.33 should be subtracted from the amount claimed.

8. The prices detailed on certain purchase orders are lower than the price detailed on the Claimant's invoices. The purchase orders reflect the contractual pricing. Therefore, \$3,015.26 should be subtracted from the amount of the Proof of Claim.

9. The Proof of Claim includes invoices for materials that have been returned by the Debtors in the ordinary course of business, including materials returned due to defects. Therefore, \$8,486.03 should be subtracted from the amount claimed.

10. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$517,747.63
<u>Modifications</u>	Returned Materials	\$8,486.03
	Post Petition Invoices Paid	\$5,957.33
	Price Discrepancies	\$3,015.26
<u>Reconciled Amount</u>		\$500,289.01

11. Delphi does not dispute that the remaining \$500,289.01 of Proof of Claim No. 2468 should be allowed as an unsecured non-priority claim in the amount of \$465,951.07 and as a reclamation claim in the amount of \$34,337.94 against DAS LLC.

Reservation Of Rights

12. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proof of Claim No. 2468 in the amount of \$500,289.01 comprised of

an unsecured non-priority claim in the amount of \$465,951.07 and a reclamation claim in the amount of \$34,337.94 against DAS LLC and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza
New York, New York 10119
(212) 594-5000

EXHIBIT J

Hearing Date: January 31, 2008

Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Conflicts Counsel for Delphi Corporation, *et al.*,
Debtors and Debtors in Possession
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000
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Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 12181 (OHIO EDISON COMPANY)**

("STATEMENT OF DISPUTED ISSUES – OHIO EDISON COMPANY")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems, LLC ("DAS LLC") debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 12181 (the "Proof Of Claim") filed by Ohio Edison Company ("Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 28, 2006, Claimant filed proof of claim number 12181 ("Proof Of Claim No. 12181") against Delphi Corporation. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$774,413.31 for electric service and amounts allegedly due under a substation lease agreement (the "Claim").

3. On June 15, 2007, the Debtors objected to Proof of Claim No. 12181 pursuant to the Debtors' Seventeenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Insurance Claim Not Reflected On Debtors' Books And Records, (D) Untimely Claims And Untimely Tax Claims, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 8270) (the "Seventeenth Omnibus Claims Objection").

4. On July 16, 2007, Claimant filed its Response To Debtors' Seventeenth Omnibus Objection (Docket No. 8631) (the "Response"). The Response asserts that Proof of Claim No. 12181 should be allowed as filed based on a post-petition agreement fixing Claimant's pre-petition claims. The Response does not annex the alleged post-petition agreement.

Disputed Issues

A. Delphi Does Not Owe Claimant The Amount Asserted In Proof Of Claim Number 12181

5. Claimant asserts in Proof Of Claim No. 12181 that Delphi owes Claimant a total of \$774,413.31 for electrical service and amounts due under a substation lease agreement. Delphi has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

6. A portion of the Proof of Claim is based on allegedly outstanding postpetition invoices. Those postpetition invoices have been paid in the ordinary course of business and therefore \$14,759.70 should be subtracted from the amount claimed.

7. The price detailed on certain purchase order is lower than the price detailed on the Claimant's invoices. The purchase orders reflect the contractual pricing. Therefore, \$2.16 should be subtracted from the amount of the Proof of Claim.

8. The Proof of Claim includes amounts due under an electrical substation lease agreement that have been satisfied pursuant to § 6.1 of that certain Substation Lease Agreement, by and between Claimant and Delphi, dated March 12, 2007, a true copy of which is attached hereto as Exhibit "1." Therefore, \$169,737.17 should be subtracted from the amount claimed as satisfied.

9. The Proof of Claim includes a mathematical error in the calculation of the claim. Therefore, \$.02 should be subtracted from the amount claimed.

10. Finally, the claims should be reduced on account of a bank charge for a voided check in the amount of \$7.00.

11. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$774,413.31
<u>Modifications</u>	Post Petition Payments	\$14,759.70
	Price Discrepancy	\$2.16
	Satisfied Pursuant to Post-Petition Substation Lease Agreement	\$169,737.17
	Voided Check	\$7.00
	Mathematical Error	(\$.02)
<u>Reconciled Amount</u>		\$589,907.30

12. DAS LLC does not dispute that the remaining \$589,907.30 of Proof Of Claim No. 12181 should be allowed as an unsecured non-priority claim against DAS LLC.

Reservation Of Rights

13. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the

Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proof Of Claim No. 12181 in the amount of \$589,907.30 as a general unsecured non-priority claim against the estate of DAS LLC and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza
New York, New York 10119
(212) 594-5000

SUBSTATION LEASE AGREEMENT

This Substation Lease Agreement (this "Agreement"), is executed by and between Ohio Edison Company, an Ohio corporation with its principal place of business at 76 South Main Street, Akron, Ohio, 44308 ("Lessor"), and Delphi Corporation, a Delaware corporation, its successors and assigns, with its chief executive office at 5725 Delphi Drive, Troy, Michigan 48098 ("Lessee").

WITNESSETH

WHEREAS, Lessor owns, operates, and maintains an electric utility system and is a regulated electric utility company under the laws of the State of Ohio, and

WHEREAS, on October 8, 2005 (the "Petition Date"), Lessee and certain of its U.S. subsidiaries filed voluntary petitions for reorganization (the "Cases") under chapter 11 of the United States Bankruptcy Code (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"). Lessee continues to operate its business as "debtors-in-possession" under the jurisdiction of the Bankruptcy Court and in accordance with the applicable provisions of the Bankruptcy Code and orders of the Bankruptcy Court, and

WHEREAS, Lessee owns and operates a business facility within Lessor's service area with electric service requirements such that service from Lessor's transmission system through an electrical substation is possible and practicable, and

WHEREAS, Lessee desires to continue to lease said substation facilities from Lessor for the purpose of obtaining retail electric service from Lessor, and

WHEREAS, Lessee further agrees that Lessor will operate and maintain such electrical substation facilities in accordance with Lessor's standard practices and procedures.

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein and intending to be legally bound thereby, Lessor hereby leases to Lessee the following described electrical substation facilities, subject to the terms and conditions hereinafter set forth:

ARTICLE 1 - ELECTRICAL SUBSTATION DESCRIPTION

1.1. Lessor will operate and maintain one electrical distribution substation situated at 209 Hayes Avenue, Sandusky, Ohio, and more fully described on the attached one line drawing (the "Substation"), marked as Attachment A, which shall be used for the sole purpose of Lessee obtaining retail electric service from Lessor pursuant to that certain Contract for Electric Service, dated January 26, 2006, as the same may from time to time be amended or otherwise modified (the "Electric Service Contract"); failure of Lessee to do so during any term of this Agreement shall constitute an event of default, and shall be governed by Section 2.2 hereof.

ARTICLE 2 - TERM

2.1. The effective date of this Agreement shall be March 1, 2005 (the "Effective Date"). The term under this Agreement shall commence upon the Effective Date and shall expire on September 30, 2008 (the "Basic Lease Term") unless such Basic Lease Term is terminated pursuant to Section 2.3 hereof. Upon the expiration of the Basic Lease Term, this Agreement shall automatically renew on a month to month basis under similar terms and conditions (each month representing one "Renewal Term") until that certain date in which a new contract is executed and delivered, or the date set forth in a written notification sent by either party (the "Termination Notice") to the other party expressing its intent to terminate this Agreement in thirty (30) days (the "Termination Date"). The Termination Date shall be a date at least thirty (30) days after the date in which the Termination Notice is sent.

2.2. In the event that Lessee fails to obtain retail electric service from Lessor pursuant to the Electric Service Contract during any term of this Agreement, the Monthly Rental Payment(s) (as defined in Section 6.2 hereof) remaining in such term shall become automatically and immediately due and payable.

2.3 In the event that Lessor in Lessor's sole discretion determines that the Substation requires maintenance, repair or replacement to major Substation equipment, which includes but is not limited to the Substation's power transformers, circuit breakers and voltage regulators ("Significant Expenditure") and such Significant Expenditure exceeds the Negotiated Value of this Agreement, Lessor will provide Lessee written notice that such a Significant Expenditure is required. Upon such notice, the Lessee will have fourteen (14) days ("Amendment Period") to either to negotiate a new substation agreement with Lessor with an adjusted monthly rental payment that reflects certain costs associated with the Significant Expenditure or to terminate the Agreement. If the Agreement is terminated, Lessor shall have the rights upon termination set forth in Section 3.2 hereof. Lessee agrees that as long as Lessee continues to receive any electric utility service from the Substation during the Amendment Period, Lessee shall pay an amount equivalent to the Monthly Rental Payment (as defined in Section 6.2 hereof). If the Agreement is terminated and no substation lease exists, then the current tariff rate shall apply.

ARTICLE 3 - DESIGN AND CONSTRUCTION OF SUBSTATION

3.1. Lessee shall provide to Lessor, at no cost to Lessor, a suitable site of sufficient size and nature to site the Substation, as determined by Lessor, and otherwise fulfill Lessor's obligations under this Agreement, including but not limited to, all necessary exclusive and non-exclusive real estate easements and rights of way for the Substation site and the transmission and distribution lines connected to the Substation, as well as suitable driveways providing ready access to the Substation, transmission, and distribution facilities by Lessor and Lessor's mechanized equipment necessary to construct, operate, repair, and maintain these facilities. Lessor agrees that Lessee shall meet its obligations herein by continuing to permit Lessor to occupy and use the property that Lessor has historically used and occupied since the installation of the Substation and not unreasonably withholding consent to such future use and occupancy

modifications as Lessor may reasonably request for the purpose of meeting electricity service needs. The easement agreement will be in substantially the same form as Attachment B of this Agreement.

3.2. Upon termination of this Agreement, the concrete foundations, and all subsurface equipment and facilities, including the ground grid, shall become the sole property of Lessee. Lessor shall retain ownership and exclusive control over all above-ground Substation structures, equipment, related components, and the security fence, notwithstanding the physical attachment of all or any part thereof to Lessee's real estate and shall have the right to enter the property and remove the same, but shall be under no obligation to remove any foundations or subsurface structures or equipment. In addition, Lessor shall have the right to take such actions necessary to reroute and reconnect the transmission and distribution lines connected to the Substation to insure adequate and proper operation and reliability to meet the electric utility system needs, provided such actions do not interfere with Lessee's use and enjoyment of its property, damage Lessee's property or unreasonably expose Lessee, its agents or suppliers to the risk of injury to person or property. Lessor shall, within reason, provide Lessee with reasonable notice prior to taking any such actions and such notice shall describe the actions which Lessor intends to take to reroute and reconnect its lines.

ARTICLE 4 - SUBSTATION OPERATION AND MAINTENANCE

4.1. Lessor agrees during its normal working hours to routinely inspect, test, calibrate, operate, maintain, and repair the Substation equipment, structure, and security fencing in accordance with the schedules and procedures generally used by Lessor for similar facilities. Lessee may request that such work be performed outside Lessor's normal working hours, provided that Lessee reimburse Lessor for the difference in costs incurred. Lessor shall, within reason, attempt to provide Lessee notice prior to engaging in the routine activities referenced in this Section 4.1. It is understood that no such notice is required prior to Lessor taking actions to respond to emergency conditions, to restore service or in such other circumstances when such notice is impractical.

4.2. It is mutually understood and agreed that upon reasonable notice, Lessee shall provide any required electrical outage to Lessee's plant or business facility necessary to facilitate routine maintenance activities on electrical equipment that must be de-energized to safely perform the work. Lessor agrees to notify Lessee in advance of the necessity for an outage to perform routine maintenance activities and provide a tentative annual schedule for performing the work, except under emergency conditions.

4.3. If Lessee's business operation cannot accept planned electric service interruptions to facilitate Substation maintenance activities, Lessor will use its best efforts to schedule emergency mobile substation capacity, if available, at Lessor's sole discretion, to temporarily replace the permanent Substation, and complete necessary maintenance functions while maintaining electric service to Lessee's plant or business facility. Lessee shall pay the total costs Lessor incurs for the installation, removal, transportation, and the daily rental charge of the

use of the mobile substation equipment utilized to effect routine maintenance activities in addition to Lessee's rental payment obligations otherwise set forth in this Agreement.

4.4. Lessor agrees to stand ready to perform both routine and emergency switching operations, and make necessary repairs to the Substation, except as provided in Section 4.2, as required by Lessor's standard practices and procedures, in a timely manner. Lessor agrees to correct any condition on Lessor's electric utility system which materially impairs the operation or reliability of the Substation, or which may pose an immediate hazard to such facilities or the public. Emergency repairs required to be performed shall be prioritized, in Lessor's sole discretion, with other emergency work needed to be performed on Lessor's electric utility system. Lessor agrees to provide emergency replacement transformer capacity for the Substation, up to the Negotiated Value, at no additional cost to Lessee, to the extent such capacity is available from Lessor's spare equipment and emergency mobile substation equipment.

4.5. Should Lessee's electrical demand requirements exceed such service capacity provided pursuant to the Electric Service Contract and Lessee is required to negotiate a revised electric service contract, Lessor may unilaterally replace components of the Substation with equipment of adequate capacity provided that such replacement shall be treated as a Significant Expenditure pursuant to Section 4.2 of this Agreement..

4.6. Lessee shall maintain the driveways to and areas adjacent to, the Substation to permit suitable access at all times to the site by Lessor.

4.7. Should Lessee request changes, modifications, replacements to, or relocation of, the Substation for its convenience, Lessee shall pay for such changes, modifications, replacements, or relocation and provide additional land if required at Lessor's then current standard charges for such work. Lessor agrees to schedule the work as soon as reasonably practicable.

ARTICLE 5 - INGRESS AND EGRESS

The right of ingress or egress to Lessee's property is hereby granted to Lessor, its contractors and agents, at any and all times, for the purpose of performing construction, inspection, operation, maintenance, and removal activities at the Substation, and for the purpose of allowing Lessor to perform switching, operating, maintenance and all other functions necessary to maintain the integrity of both Lessee's and Lessor's electrical systems. Nothing herein shall be interpreted or applied to relieve Lessor of responsibility for any damage or injury caused by the negligence of Lessor, its contractors and agents, while representatives of same are entering on, exiting from, or residing on Lessee's property. Rights and responsibilities of both Lessor and Lessee are detailed in the Easement attached hereto as Exhibit A.

ARTICLE 6 - RENTAL AND OTHER PAYMENTS

6.1. Lessee hereby agrees to pay Lessor a total of One Hundred Eighty-One Thousand Seven Hundred and no/100 Dollars (\$181,700.00) in two equal payments for the use of the Substation from the Petition Date to the Execution Date. The first payment of Ninety Thousand

Eight Hundred Fifty and no/100 Dollars (\$90,850.00) shall be paid no later than on February 1, 2007 (the "Execution Date"). The remaining payment of Ninety Thousand Eight Hundred Fifty and no/100 Dollars (\$90,850.00) shall be paid no later than April 1, 2007. In consideration of the Lessee's obligations under this Agreement, Lessor hereby expressly waives any and all claims it has or may have against Lessee arising prior to the Petition Date which relate to the Substation or Lessee's use of the Substation, not including the charges incurred for electric service.

6.2. Lessee hereby agrees to pay Lessor a rental payment for the use of the Substation in the amount of Seven Thousand Nine Hundred and no/100 Dollars (\$ 7,900.00) per month on the first of each month (the "Due Date") with the first payment due on February 1, 2007 ("Monthly Rental Payment") and the last payment due on September 1, 2008.

6.3. Lessor shall be responsible for the installation and monthly costs associated with a direct telephone line or other communication facilities required between the Substation and Lessor's service area dispatching office as specified by Lessor and as Lessor deems necessary for adequate operation of the Substation.

6.4. Lessor shall invoice Lessee for the Monthly Rental Payment on or about twenty-five (25) days prior to the rental payment Due Date. If payment is not received within thirty (30) calendar days after the rental payment Due Date, a late payment fee of one and one-half (1-1/2) percent of the outstanding balance will become due and payable by Lessee in addition to the outstanding balance. Payments should be sent to Ohio Edison Company, PO Box 3687, Akron, Ohio, 44309-3687 and should include the remittance stub provided on the invoice.

6.5. Lessor shall separately, until otherwise notified in writing by Lessee, invoice Lessee for: (A) the total costs, including overhead, installation, removal, transportation, and a daily rental charge for mobile substation facilities utilized at the written request of Lessee to facilitate routine maintenance activities in the Substation to avoid requiring an electrical outage to the facility; and (B) work done at the request of Lessee for the convenience of the Lessee.

ARTICLE 7 - TAXES

7.1. Lessor shall only be responsible for the filing of the property tax returns and paying the property taxes associated with the Substation unless one or both of these is prohibited by law. Lessee shall pay all real and personal property taxes on such property as it existed prior to the construction of the Substation. Generally, each Party shall be responsible for its own property taxes.

ARTICLE 8 - INDEMNIFICATION

8.1. Indemnity. Each Party, for itself, its successors, assigns, subcontractors and employees, agree to , indemnify, defend, and hold harmless the other Party its successors and assigns, from and against any and all court costs and litigation expenses, including legal fees, incurred or related to the defense of any action asserted by any person or persons for bodily

injuries, personal injury, death, or property damage, to the extent of the indemnifying party's negligence.

8.2. Waiver of Immunity. Each Party, for itself, its successors, assigns and subcontractors, does hereby waive the immunity provided by the applicable Worker's Compensation laws only to the extent necessary to enforce Section 8.1.

ARTICLE 9 - LIMITATION OF LIABILITY

9.1. Neither Party, its affiliated companies, its subcontractors, nor its employees shall be liable to the other Party, whether arising out of contract, tort (including negligence), strict liability, or any other cause or form of action whatsoever, for loss of anticipated profits, loss by reason of plant or other facility shutdown, non-operation or increased expense of operation, service interruption, claims of either Party's customers, subcontractors, vendors or suppliers, cost of money, loss of use of capital or revenue, fines or penalties assessed or levied against said Party by any governmental agency or arising out of the Party's construction, operation or maintenance of service or out of or in connection with the Party's use, or inability to use, the Substation, or for any special, incidental or consequential loss or damage of any nature, whether similar to those enumerated above, arising at any time or from any cause whatsoever.

9.2. The total liability of Lessor, its affiliated companies, its subcontractors and employees, whether arising out of contract, tort (including negligence), strict liability, or any other cause or form of action, shall not exceed the amount of rental payments for one year under this Agreement. The total liability of Lessee, its affiliated companies, its subcontractors and employees, whether arising out of contract, tort (including negligence), strict liability, or any other cause or form of action, shall not exceed the amount of rental payments due and payable for one year under this Agreement.

ARTICLE 10 - WARRANTIES AND DISCLAIMERS

10.1. Lessor will provide a Substation and will use reasonable efforts to operate, and maintain said Substation in accordance with Lessor's standard practices and procedures. However, the Substation as furnished and the operation and maintenance practices followed do not imply any warranty on the part of Lessor.

10.2. LESSOR DOES NOT WARRANT AGAINST NOR DOES IT ASSUME ANY LIABILITY WITH RESPECT TO: (A) THE FAILURE OF EQUIPMENT PURCHASED FROM THIRD PARTIES; (B) THE IMPROPER USE OF, OR FOR DAMAGES RESULTING FROM THE IMPROPER USE OF, ANY ELECTRICAL EQUIPMENT, OR ANY ASSOCIATED OPERATION OR MAINTENANCE PRACTICE, LEASED UNDER THIS AGREEMENT, (C) REPAIRS OR OTHER WORK PERFORMED BY THIRD PARTIES NOT AUTHORIZED BY LESSOR, OR (D) DAMAGES ARISING FROM ACTS OF GOD OR OTHER EVENTS BEYOND THE REASONABLE CONTROL OF LESSOR.

ARTICLE 11- FORCE MAJEURE

11.1. Lessor shall not be liable for loss or damage resulting from (a) any electrical equipment failure or (b) failure to perform its contractual obligations in whole or in part, insofar as such delay or nonperformance is caused by Force Majeure as defined in Section 11.2 below, provided that Lessor provides written notice as promptly as reasonably possible of the Force Majeure event to Lessee of the circumstances giving rise to such delay or nonperformance.

11.2. "Force Majeure" means the occurrence of an unforeseen event beyond reasonable control of Lessor which disrupts, hinders, or otherwise delays the performance of its contractual obligations, including but not limited to the following: acts of God, war, act of public enemy, acts of civil or military authorities, riots, civil commotion, sabotage, strikes, floods, fires or other violent natural disasters, epidemics, quarantine restrictions, embargoes, unavoidable delays in procuring necessary materials, labor, equipment, services or facilities, act(s) by any government, governmental body or instrumentality, or regulatory agency (including delay or failure to act in the issuance of approvals, permits or licenses), and acts, including delays or failure to act, of Lessee.

11.3. In the event of a delay in performance caused by Force Majeure, the time for performance shall be extended by such length of time as may be reasonably necessary to compensate for any such delay. Lessor will make every reasonable effort to keep delays in performance to a minimum, except that settlements of labor disputes shall be within its sole discretion.

ARTICLE 12 - INSURANCE

12.1. Lessor shall maintain comprehensive property and casualty insurance coverage for its equipment, materials and/or other property placed at or near the Substation site at Lessee's facility.

ARTICLE 13 - NOTICES AND CORRESPONDENCE

13.1. Notices to Lessor:

All notices under this Agreement, but not rental payments, shall be sent to:

Customer Support
Ohio Edison Company
2508 West Perkins Avenue
Sandusky, OH 44870

Legal Department
FirstEnergy Corp.
76 South Main Street
Akron, Ohio 44308

and shall be effective upon receipt.

13.2. Notices to Lessee:

All notices under this Agreement shall be sent to Lessee at the following addresses:

David Munson
Delphi Corporation
2509 Hayes Avenue
Sandusky, OH 44870
(419) 627-7169
(419) 627-7105 (fax)
Email: david.a.munson@delphi.com

Donald S. Poole
Delphi Corporation
M/C 3-09, P.O. Box 1042
2000 Forrer Blvd.
Dayton, OH 45401-1042
(937) 455-9633
(937) 455-7686 (fax)
Email: donald.s.poole@delphi.com

and shall be effective upon receipt.

13.3. Each party shall notify the other party in writing of any address changes.

ARTICLE 14 - MISCELLANEOUS

14.1. On January 6, 2006, the Bankruptcy Court entered an Order Under 11 U.S.C. §§ 363, 1107, and 1108 Approving Procedures To Enter Into Or Renew Real Property Leases Without Further Court Approval (the "Order") (Docket #1777). The Order authorized Lessee to enter into real property leases and deliver notice to the Notice Parties (as defined in the Order) without further Court approval. This Lease shall not be effective until: (i) Lessee obtains approval by the Bankruptcy Court or (ii) the terms of the Order are met allowing Lessee to enter into this Agreement.

14.2. This Agreement shall be constructed in accordance with, and its performance shall be governed by, applicable laws in effect in the State of Ohio. Any cause of action arising hereunder shall be brought in an appropriate forum within Summit County in the State of Ohio. Notwithstanding the foregoing, Lessor and Lessee shall be subject to the jurisdiction of the Bankruptcy Court.

14.3. This Agreement constitutes the entire Agreement of the parties with respect to the subject matter hereof and supersedes all prior or collateral representations, negotiations, writings, memoranda and agreements. Any prior or collateral representation, warranty, promise or condition relating hereto but not incorporated in this Agreement will not be binding on either party.

14.4. This Agreement and all of its provisions shall inure to and be binding upon the respective parties hereto, their successors and assigns; provided, that neither party hereto may assign this Agreement or any part hereof without the prior written consent of the other party hereto which shall not be unreasonably withheld, but this provision shall not prohibit Lessor and Lessee from utilizing the services of or making assignments to their respective affiliated companies, or, in Lessor's case, specifically assigning the rental stream arising from this Agreement to third parties.

14.5. All amendments to this Agreement shall be in writing and shall be executed by an authorized agent of each part, except for address changes pursuant to Sections 13.1 and 13.2. No waiver, alteration, or modification of any of the provisions of this Agreement shall be binding unless such is written and signed by a duly authorized agent of each party.

14.6. The failure of either party to insist upon strict performance of any provision of this Agreement or to exercise any right under or pursuant to the Agreement shall not be construed as a waiver of such provision or relinquishment of such right included in this Agreement.

14.7. If any term or condition of this Agreement is determined by a court of competent jurisdiction to be violative of law or otherwise unenforceable, the remainder of the Agreement shall remain in full force and effect as though the stricken clause was not present. The parties acknowledge that this Agreement is not being filed with the Public Utilities Commission of Ohio. If it is subsequently determined that such filing is required, the parties agree that such requirement will not affect the validity of this Agreement, and that they will cooperate to make such filing and obtain all necessary approvals.

IN WITNESS WHEREOF, the parties hereto, by and through their authorized agents, have executed this Agreement effective as of the day and year first written above.

OHIO EDISON COMPANY (Lessor)

DELPHI CORPORATION (Lessee)

By: Steven E. Strah

By: Donald S. Poole

Name: STEVEN E. STRAH

Name: DONALD S. POOLE

Title: PRESIDENT

Title: MGR-UTILITIES SUPPLY

**FORM OF
EASEMENT**

KNOW ALL MEN BY THESE PRESENTS, That DELPHI CORPORATION, a Delaware corporation (the "Grantor"), claiming title by virtue of instruments recorded in Volume ___, Page ___ of the _____ County Deed Records, for and in consideration of the sum of One Dollar (\$1.00) and other good and valuable considerations, the receipt of which is hereby acknowledged, does hereby grant unto OHIO EDISON COMPANY, an Ohio corporation, its successors and assigns (the "Grantee"), an exclusive easement and right of way with the rights and privileges hereinafter set forth, for a substation and for the transmission and distribution of electric current, including communication facilities, upon, over, under, across and within the following described premises:

Situated in the Township of Perkins, County of Erie, State of Ohio, and being a part of Section 3, Mitchell 1369 Acre Tract.

Crossing No. 1

The center line of right of way is described as follows:

The center line enters Grantor's premises from the land of Grantee at a point on Grantor's upper northwesterly property line approximately 104 feet northeasterly from Grantor's upper southwest corner, said corner being common with the southeast corner of Grantee's Greenfield Substation property; thence from this point in a general easterly direction across Grantor's premises a distance of approximately 1,266 feet to a point on Grantor's substation structure where the center line herein described terminates.

Crossing 2

The center line of right of way is described as follows:

The center line enters Grantor's premises from the land of Grantee at a point on Grantor's upper northwesterly property line approximately 94 feet northeasterly from Grantor's upper southwest corner, said corner being common with the southeast corner of Grantee's Greenfield Substation property; thence from this point in a general southeasterly direction across Grantor's premises a distance of approximately 1,281 feet to a point on Grantor's substation structure where the center line herein described terminates.

Grantor further agrees that, except for the substation structure, no building or structure will be located or constructed within 30 feet of either of the above-described center lines.

The easement and right of way described above shall be in accordance with Ohio Edison Company Drawing No. TZ-1342-E, by reference made a part hereof, copies of which are on file with the Grantor and Grantee herein.

The easement and rights herein granted shall include the right to construct, erect, install, inspect, replace, patrol, relocate, operate, maintain, secure and repair upon, over, under, along and within the above described premises all necessary structures, apparatus, fixtures and appurtenances of whatever kind or description used for or in connection with the operation of an electric substation, and the right of reasonable ingress and egress upon, over and across Grantor's land adjoining the herein above described premises.

The easement herein granted shall include the right to trim, cut, remove or control by any other means at any and all times such trees, limbs, roots, underbrush or other obstructions which may in the judgment of the Grantee interfere with, limit access to or endanger said structures, wires, or appurtenances or their operation.

The Grantee will repair or replace all fences, gates, lanes, driveways, tiles, drains and ditches damaged or destroyed by it on said premises or pay Grantor for all damages to fences, gates, lanes, driveways, tiles, drains and ditches on said premises caused by the construction or maintenance of said lines. Nothing herein shall be interpreted or applied to relieve Grantee of responsibility for any damage or injury caused by the negligence of Grantee, its contractors and agents, while representatives of same are entering on, exiting from, or residing on Grantor's property. The Grantor reserves for itself and for any successor fee owner of the within described premises, the right to grant an easement to the Grantee in substitution of the rights herein granted, in which event this instrument shall terminate and be of no further force or effect; provided however that (i) any substitute easement premises shall be adequate so as to permit the substitute premises to be used for the same purposes as the Grantee had used the within described premises prior to such substitution and (ii) the party providing the substitute premises shall reimburse the Grantee for its reasonable expenses associated with such substitution and relocation.

This easement shall be in effect so long as the Substation Lease Agreement is effective or successor lease agreement shall be in effect between the parties. It is understood that the termination of this easement shall not operate to interfere with Grantee's ability to render service from or through such facilities as may be located on or in Grantor's property.

TO HAVE AND TO HOLD such easement, rights and right of way and its appurtenances unto said Grantee, its successors and assigns, and the Grantor represents that it is the owner of the above-mentioned premises herein described. IN WITNESS WHEREOF, Delphi Corporation has executed this easement by its duly authorized officers and has caused its corporate seal to be affixed this 12TH day of MARCH, 2007.

Signed and acknowledged
in the presence of:

Marcia Jordan
Michael E. Hall

Signed and acknowledged
in the presence of:

Elizabeth Scott
Debra J. Knowles

DELPHI CORPORATION

By: Ronald Steele

Title: MGR. - UTILITIES SUPPLY

OHIO EDISON COMPANY

By: Steve G. Smith

Title: PRESIDENT

(This Space Intentionally Left Blank)

STATE OF OHIO)
COUNTY OF MONTGOMERY)
) SS:

The foregoing instrument was acknowledged before me this day 12th of
MARCH, 2007 by Donald Poole, Mgr. - Utilities Supply and
of Delphi Corporation, a
Delaware corporation, on behalf of the corporation.

SEAL

STATE OF OHIO)
COUNTY OF MONTGOMERY)
) SS:

The foregoing instrument was acknowledged before me, this 2 day of
March, 2007 by Steve Strah, President of Ohio
Edison Company, an Ohio corporation, on behalf of the corporation.

SEAL

This instrument was prepared by
Ohio Edison Company
76 South Main Street
Akron, Ohio 44308

Marcia Jordan
Notary Public

Commission Expires: 1-2-08

Notary Public

Debra J Knowles

Debra J. Knowles
Notary Public, State of Ohio
My Commission Expires August 19, 2008

EXHIBIT K

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Conflicts Counsel for Delphi Corporation, *et al.*,
Debtors and Debtors in Possession
One Penn Plaza, Suite 3335
New York, New York 10119
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Albert Togut (AT-9759)
Neil Berger (NB-3599)

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
In re:	:	
	:	Chapter 11
DELPHI CORPORATION, <i>et al.</i> ,	:	Case No. 05-44481 [RDD]
	:	
Debtors.	:	Jointly Administered
	:	
-----X		

**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 11530 (ESSEX GROUP, INC.)**

("STATEMENT OF DISPUTED ISSUES – ESSEX GROUP, INC.)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 11530 (the "Proof Of Claim") filed by Essex Group, Inc. ("Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§

101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 27, 2006, Claimant filed proof of claim number 11530 ("Proof Of Claim No. 11530") against Delphi. The Proof Of Claim asserts a claim in the amount of \$795,196.61 for the sale of goods secured by a right of setoff (the "Claim").

3. On August 9, 2006, Claimant asserted rights of setoff with respect to claims. The Claimant and the Debtors are attempting to reconcile the Claim and the amount that Claimant allegedly owes the Debtors (the "Receivable"). The Claimant has asserted that it owes the Debtors approximately \$2.4 million. Effectuating a setoff of the Receivable might result in a substantial reduction of the Claim.

4. On August 24, 2007, the Debtors objected to Proof of Claim No. 11530 pursuant to the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9151) (the "Twentieth Omnibus Claims Objection").

5. On September 19, 2007, Claimant filed the Response and Limited Opposition of Essex Group, Inc. To Debtors' Twentieth Omnibus Claims Objection (Docket No. 9419) (the "Response").

Disputed Issues

A. Delphi Does Not Owe Claimant The Amount Asserted In Proof Of Claim Number 11530

6. Claimant asserts in Proof Of Claim No. 11530 that Delphi owes Claimant a total of \$795,196.61 for goods sold. Delphi has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

7. Because the Claimant has asserted its right to setoff, the Debtors and Claimant must reconcile both the Receivable and Claim. Although the Debtors have endeavored to do so, the reconciliation is not complete because, among other reasons, information concerning the Claim is not complete. Based upon information available to date, the Claim should be disallowed in its entirety because Claimant owes the Debtors approximately \$1,275,942.25, which is more than the Proof of Claim. The Debtors have objected to the Claim to preserve their rights if the Debtors and Claimant cannot come to a resolution of the Claim and Receivable.

Reservation Of Rights

8. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the

Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Claim, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza
New York, New York 10119
(212) 594-5000

EXHIBIT L

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Conflicts Counsel for Delphi Corporation, *et al.*,
Debtors and Debtors in Possession
One Penn Plaza, Suite 3335
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Albert Togut (AT-9759)
Neil Berger (NB-3599)

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International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
In re:	:	
	:	Chapter 11
DELPHI CORPORATION, <i>et al.</i> ,	:	Case No. 05-44481 [RDD]
	:	
Debtors.	:	Jointly Administered
	:	
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**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 10490 (DONALDSON COMPANY INC.)**

("STATEMENT OF DISPUTED ISSUES – DONALDSON COMPANY INC.")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 10490 (the "Proof Of Claim") filed by Donaldson Company Inc. ("Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 24, 2006, Claimant filed proof of claim number 10490 ("Proof Of Claim No. 10490") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$561,223.87 for the sale of goods and performance of services (the "Claim").

3. In October 2006, Claimant asserted rights of setoff with respect to claims. The Claimant and the Debtors are attempting to reconcile the Claim and the amount that Claimant allegedly owes the Debtors (the "Receivable"). The Claimant has asserted that it owes the Debtors approximately \$222,098. Effectuating a setoff of the Receivable might result in a substantial reduction of the Claim.

4. On September 21, 2007, the Debtors objected to Proof of Claim No. 10490 pursuant to the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 9535) (the "Twenty-First Omnibus Claims Objection").

Disputed Issues

A. Delphi And DAS LLC Do Not Owe Claimant The Amount Asserted In Proof Of Claim Number 10490

5. Claimant asserts in Proof Of Claim No. 10490 that Delphi owes Claimant a total of \$561,223.87 for goods sold and services performed. Delphi and DAS LLC have reviewed the information attached to the Proof Of Claim and the Response and dispute that they owe the amount asserted in the Proof of Claim.

6. Because the Claimant has asserted its right to setoff, the Debtors and Claimant must reconcile both the Receivable and Claim. Although the Debtors have endeavored to do so, the reconciliation is not complete because, among other reasons, information concerning the Claim is not complete. Based upon information available to date, the Claim totals \$557,853. The Debtors have objected to the Claim to preserve their rights if the Debtors and Claimant cannot come to a resolution of the Claim and Receivable.

Reservation Of Rights

7. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the

Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Claim, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza
New York, New York 10119
(212) 594-5000

EXHIBIT M

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Conflicts Counsel for Delphi Corporation, *et al.*,
Debtors and Debtors in Possession
One Penn Plaza, Suite 3335
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International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO PROOF
OF CLAIM NUMBER 8657 (UNITED STATES STEEL CORP./SPCP GROUP L.L.C.)**

("STATEMENT OF DISPUTED ISSUES – UNITED STATES STEEL CORP./SPCP
GROUP L.L.C.")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC") debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 8657 (the "Proof Of Claim") filed by United States Steel Corp. ("Claimant") and subsequently transferred to SPCP Group, L.L.C. as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, Ltd. ("Transferee," and

together with United States Steel Corp. the "Claimants") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On June 27, 2006, Claimant filed proof of claim number 8657 ("Proof Of Claim No. 8657") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$399,548.00 for goods sold (the "Claim").

3. On August 14, 2007, United States Steel Corp., transferred Proof Of Claim No. 8657 to SPCP Group, L.L.C., as Agent Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, Ltd., pursuant to a notice of transfer (Docket No. 9067).

4. On July 13, 2007, the Debtors objected to Proof of Claim No. 8657 pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617) (the "Nineteenth Omnibus Claims Objection").

5. On August 7, 2007, Claimant filed the Response Of United States Steel Corporation To Debtors' Nineteenth Omnibus Nineteenth Omnibus Claims Objection (Substantive) Pursuant To 11 U.S.C. 502(B) And Fed. R. Bankr. P. 3007 To

Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected (B) On Debtors' Books And Records, (C) Untimely Claims, And (D) (C) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, (D) And Consensually Modified And Reduced Claims Response To Debtors' Nineteenth Omnibus Objection (Docket No. 8921) (the "Response").

Disputed Issues

A. Debtors Do Not Owe Claimant The Amount Asserted In Proof Of Claim Number 8657

6. Claimant asserts in Proof Of Claim No. 8657 that Debtors owe Claimant a total of \$399,548.00 for goods sold. The Debtors have reviewed the information attached to the Proof Of Claim and the Response and disputes that they owe the amount asserted in the Proof of Claim.

7. Based upon Debtors various accounts payable records, a portion of the invoices reflected in the Proof of Claim have been paid. Therefore, \$6,101.35 should be subtracted from the amount claimed.

8. United States Steel Corp. claimed \$226,416.57 based upon the sale of goods for which it did not provide proofs of deliveries and for which the Debtors have no proof of receipt of those goods. Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions at 2.1. Because United States Steel Corp., has not provided these proofs of deliveries Delphi does not have a record of receiving the goods associated with Invoice Nos. 161-02824T, 161-04394T, 161-051980, 161-051981, 161-051982, 161-184150, 161-184151, 161-227158, 161-227159, 161-343136, 161-507594, 161-507595, 161-507596, 161-539847, 161-539848, 161-757118, 161-778190, 161-864765,

161-864766, 161-864770, 161-867798, 161-873412 and 161-875035 (the "Invoices") and therefore the \$226,416.57 asserted with respect to the Invoices should not be included in the claim.

9. The Proof of Claim includes invoices of \$131,003.67 for materials that were shipped by Claimant directly to Eagle Steel and for which payment was made to Claimant by Eagle Steel. Therefore, \$131,003.67 should be subtracted from the amount claimed.

10. The prices detailed on certain purchase orders are lower than the prices detailed on Claimant's invoices. Specifically, adjusted freight price and surcharge amounts are included in invoice nos. 161-207361 and 170-431827. However, the purchase orders for these items reflect contractual pricing. Therefore, \$3,266.98 should be subtracted from the amount of the Proof of Claim.

11. In addition, Claimant asserted in Proof Of Claim No. 8657 that Debtors' owe Claimant \$399,548.00. However, the sum of the amounts listed on Claimant's invoices is \$399,547.33. Therefore \$0.67 should be subtracted from the amount of the claim.

12. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$399,548.67
<u>Modifications</u>	Paid Invoices	\$6,101.35
	Invoices without Proof of Delivery	\$226,416.57
	Invoices shipped to Eagle Steel	\$131,003.67
	Price Discrepancies	\$3,266.98
	Error on Proof Of Claim	\$.67
<u>Reconciled Amount</u>		\$32,760.10

13. Debtors do not dispute that the remaining \$32,760.10 of Proof Of Claim No. 8657 should be allowed as an unsecured non-priority claim against DAS LLC.

Reservation Of Rights

14. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proof Of Claim No. 8657 in the amount of \$32,760.10 as a general unsecured non-priority claim against the estate of DAS LLC, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

DELPHI CORPORATION, et al.
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza
New York, New York 10119
(212) 594-5000

EXHIBIT N

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Conflicts Counsel for Delphi Corporation, *et al.*,
Debtors and Debtors in Possession
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Delphi Legal Information Website:
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 10574 (FURUKAWA ELECTRIC NORTH AMERICA
APD, INC. AND FURUKAWA ELECTRIC COMPANY)**

("STATEMENT OF DISPUTED ISSUES – FURUKAWA ELECTRIC NORTH AMERICA
APD, INC. AND FURUKAWA ELECTRIC COMPANY")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates,
including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-
possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this
Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To
Proof Of Claim Number 10574 (the "Proof Of Claim") filed by Furukawa Electric North
America APD, Inc., and Furukawa Electric Company (jointly "Claimant") and

subsequently transferred to SPCP Group, L.L.C., as Agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, Ltd. ("Transferee," and together with Claimant, the "Claimants") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 25, 2006, Claimant filed proof of claim number 10574 ("Proof Of Claim No. 10574") against DAS LLC. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$5,069,133.35 for the sale of goods (the "Claim").

3. On January 31, 2007, Claimant transferred Proof Of Claim No. 10574 to Transferee pursuant to a notice of transfer (Docket No. 6766).

4. On July 13, 2007, the Debtors objected to Proof of Claim No. 10574 pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617) (the "Nineteenth Omnibus Claims Objection").

5. On August 9, 2007, Claimant filed its Response of Furukawa Electric North America APD and Furukawa Electric Co., Ltd. To Debtors' Nineteenth

Omnibus Claims Objection (Regarding Claim No. 10574). (Docket No. 8986) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe Claimant The Amount Asserted In Proof Of Claim Number 10574

6. Claimant asserts in Proof Of Claim No. 10574 that DAS LLC owes Claimant a total of \$5,069,133.35 for goods sold. DAS LLC has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

7. Based upon DAS LLC's various accounts payable records, a portion of the invoices reflected in the Proof of Claim have been paid. Therefore, \$36,230.40 should be subtracted from the amount claimed.

8. Claimant seeks \$702,550.47 in amounts owed based on the sale of goods for which it did not provide proofs of deliveries deliveries and for which the Debtors have no proof of receipt of those goods. Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions at 2.1. Because Claimant has not provided these proofs of delivery, DAS LLC does not have a record of receiving the goods associated with Invoice Nos. 41713, 42292, 42316, 44014, 44172, 45158, 45823, 49130, 51063, 51064, 51069, 50921, 50925, 51614, 51799, 52520, 52603, 53033/12615, 54179, 54443, 13498, 10201pp, 882, 13915, 57052, 57603, 58428, 58569, 58595, 60009, 60701, 60905, 62189, 62672, 63949, 65509, 65859, 66275, 68210, 68261, 68314, cmr2967, 69856, 71084, 71712, 71897, 71976, 72100, 72120, 72160, 72161, 72402, 72593,

72679, 72766, 72787 and 72869 (the "Invoices") and therefore the \$702,550.47 asserted with respect to the Invoices should not be included in the claim.

9. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$5,069,133.35
<u>Modifications</u>	Paid Invoices	\$36,230.40
	Invoices Without Proof of Delivery	\$702,550.47
<u>Reconciled Amount</u>		\$4,330,352.48

10. DAS LLC does not dispute that the remaining \$4,330,352.48 of Proof Of Claim No. 10574 should be allowed as an unsecured non-priority claim against DAS LLC.

Reservation Of Rights

11. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the

Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proof Of Claim No. 10574 in the amount of \$4,330,352.48 as a general unsecured non-priority claim against the estate of DAS LLC, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
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EXHIBIT O

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
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Debtors.	:	(Jointly Administered)
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**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 14664 (COOPER STANDARD AUTOMOTIVE F/K/A
ITT AUTOMOTIVE FLUID HDG. SYST./DEUTSCHE BANK SECURITIES INC.)**

("STATEMENT OF DISPUTED ISSUES – COOPER STANDARD AUTOMOTIVE F/K/A
ITT AUTOMOTIVE FLUID HDG. SYST./DEUTSCHE BANK SECURITIES INC.")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates,
debtors and debtors-in-possession in the above-captioned cases (collectively, the
"Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of
Disputed Issues") With Respect To Proof Of Claim Number 14664 (the "Proof Of Claim")
filed by Cooper Standard Automotive f/k/a ITT Automotive Fluid Hdg. Syst.
("Claimant") and subsequently transferred to Deutsche Bank Securities Inc., (the

"Transferee," and together with Claimant, the "Claimants") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 31, 2006, Claimant filed proof of claim number 14644 ("the Proof Of Claim") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$2,624,997.09 for sale of goods (the "Claim").

3. On June 16, 2007, Claimant transferred the Proof Of Claim to the Transferee pursuant to a notice of transfer (Docket No. 8274).

4. On September 21, 2007, the Debtors objected to Proof of Claim No. 14664 pursuant to the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 9535) (the "Twenty-First Omnibus Claims Objection").

5. On October 18, 2007, Claimant filed its Response Of Cooper-Standard Automotive Inc. To Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims; (B) Untimely Equity Claim; (C) Insufficiently Documented Claims; (D) Claims

Not Reflected On Debtors' Books And Records, (E) Untimely Claim, And (F) Claims Subject To Modification, Tax Claim Subject To Modification And Modified Claims Asserting Reclamation (Docket No. 9535) (the "Response").

Disputed Issues

A. Delphi Does Not Owe Claimant The Amount Asserted In Proof Of Claim Number 14664

6. Claimant asserts in Proof Of Claim No. 14664 that Debtors owe Claimant a total of \$2,624,997.09 for goods sold. The Debtors have reviewed the information attached to the Proof Of Claim and the Response and disputes that they owe the amount asserted in the Proof of Claim.

7. Based upon Delphi's various accounts payable records, a portion of the invoices reflected in the Proof of Claim have been paid. Therefore, \$391,502.76 should be subtracted from the amount claimed.

8. The prices detailed on certain purchase orders are lower than the prices detailed on the Claimant's invoices. The purchase orders reflect the contractual pricing. Therefore, \$84,265.40 should be subtracted from the amount of the Proof of Claim.

9. Claimant seeks \$56,110.06 in amounts owed based on the sale of goods for which it did not provide proofs of deliveries and for which the Debtors have no proof of receipt of those goods. Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions at 2.1. Because Claimant has not provided these proofs of delivery, Delphi does not have a record of receiving the goods associated with

Invoice No. 33030919, 33030921, 33031352, 33031492, 33031896, 33032510, 33032991, 33033887, 33033994, 33034196, 33034197, 33030609, 33035201, 22063638, 22063675, 22063740, 33035947 and 22063883 (the "Invoices") and therefore the \$56,110.06 asserted in the Invoices should not be included in the claim.

10. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$2,624,997.09
<u>Modifications</u>	Paid Invoices	\$391,502.76
	Price Discrepancies	\$84,265.40
	Proofs Of Delivery	\$56,110.06
<u>Reconciled Amount</u>		\$2,093,118.87

11. Debtors do not dispute that the remaining \$2,093,118.87 of Proof Of Claim No. 14664 should be allowed as an unsecured non-priority claim against Delphi.

Reservation Of Rights

12. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures

Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proof Of Claim No. 14664 in the amount of \$2,093,118.87 as a general unsecured non-priority claim against the estate of Delphi, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
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EXHIBIT P

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	:
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DELPHI CORPORATION, <i>et al.</i> ,	:
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Debtors.	:
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Chapter 11
Case No. 05-44481 [RDD]
Jointly Administered

DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOFS OF CLAIM NUMBERS 15299 AND 14645
(AI-SHREVEPORT, LLC AND ANDROID INDUSTRIES, LLC)

("STATEMENT OF DISPUTED ISSUES – AI-SHREVEPORT,
LLC AND ANDROID INDUSTRIES, LLC")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proofs Of Claim Numbers 15299 and 14645 (collectively, the "Proofs Of Claim") filed by AI-Shreveport, LLC ("Shreveport") and Android Industries, LLC ("Android," and

collectively, with Shreveport, the "Claimants")¹ respectively, and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 31, 2006, Shreveport filed proof of claim number 15299 ("Proof Of Claim No. 15299") and Android filed proof of claim number 14645 ("Proof Of Claim Number 14645") against DAS LLC. Proof Of Claim Number 15299 asserts a claim in the amount of \$389,277 for the sale of goods secured by a right of setoff. Proof Of Claim Number 14645 asserts a claim in the amount of \$3,184,562 for the sale of goods secured by a right of setoff. (Proof Of Claim Number 15299 and Proof Of Claim Number 14645, together the "Claims").

3. On or about January 30, 2006, the Claimants asserted rights of setoff with respect to the Claims. From July 2006 through approximately June 2007, the Claimants largely cooperated with the Debtors in reconciling the Claims and the amounts that Claimants allegedly owe the Debtors (the "Receivable"). The Claimants have asserted that they owe the Debtors approximately \$3,398,938.23. Effectuating a setoff of the Receivable might result in a substantial reduction of one or both of the Claims.

4. At least since June 2007, however, the Claimants have ceased cooperating with the reconciliation of the Receivable and the Claims. The Claimants

¹ Although the Claimants are two separate but related entities, the issues described herein involving reconciling their claims are identical.

have not responded to repeated requests for information and documentation, including proofs of delivery in support of all of their invoices. Because the documentation attached to the Proofs of Claim is insufficient for the Debtors to reconcile the Claims, and because the Debtors must reconcile the amount of the Receivable to evaluate the Claimants' right of setoff, the Claimants' cooperation in the reconciliation process is essential to determine the amount of the Claims. Consequently, the Debtors had no alternative but to object to the Claims and they will seek discovery, if necessary, from Claimants.

5. On August 24, 2007, the Debtors objected to the Claims pursuant to the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9151) (the "Twentieth Omnibus Claims Objection"). The Debtors maintain that the Claims are unsubstantiated.

6. On September 20, 2007, AI-Shreveport, LLC filed its Objection to Debtors' Twentieth Omnibus Objection Pursuant to 11 USC Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9485) (the "AI-Shreveport Response").

7. On September 20, 2007, Android Industries, LLC filed its Objection to Debtors' Twentieth Omnibus Objection Pursuant to 11 USC Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9486) (together with the AI-Shreveport Response, the "Responses").

Disputed Issues

A. DAS LLC Does Not Owe Claimants The Amount Asserted In Proofs Of Claim Numbers 15299 And 14645

8. The Claimants assert in the Claims No. 15299 and 14645 that DAS LLC owes the Claimants a total of \$3,573,839 for goods sold. The Claims should be disallowed in their entirety because the total amount of the Claims is less than the amounts that the Claimants owe the Debtors. DAS LLC has reviewed the information attached to the Proofs Of Claim and the Responses and disputes that it owes the amount asserted in the Proofs of Claim. Based upon information available to date, the Claimants owe the Debtors amounts in excess of the total of the Claims: the Claims total approximately \$1,694,618.15 and the Claimants owe the Debtors approximately \$1,840,614.83.

Reservation Of Rights

9. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures

Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claims and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claims.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Claims, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
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EXHIBIT Q

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	:	
	:	Chapter 11
DELPHI CORPORATION, <i>et al.</i> ,	:	Case No. 05-44481 [RDD]
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Debtors.	:	Jointly Administered
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DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 15018 (AUTOMODULAR ASSEMBLIES INC.)

("STATEMENT OF DISPUTED ISSUES – AUTOMODULAR ASSEMBLIES INC.")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 15018 (the "Proof Of Claim") filed by Automodular Assemblies Inc. ("Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 31, 2006, Claimant filed proof of claim number 15018 ("Proof Of Claim No. 15018") against DAS LLC. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$549,277.73 for the sale of goods and services performed (the "Claim").

3. On or about April 27, 2006, Claimant asserted rights of setoff with respect to claims. The Claimant and the Debtors are attempting to reconcile the Claim and the amount that Claimant allegedly owes the Debtors (the "Receivable"). The Claimant has asserted that it owes the Debtors approximately \$458,300.60, and effectuating a setoff of the Receivable might result in a substantial reduction of the Claim.

4. On October 31, 2006, the Debtors objected to Proof of Claim No. 15018 pursuant to the Debtors' (I) Third Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Claims with Insufficient Documentation, (B) Claims Unsubstantiated by Debtors' Books and Records, and (C) Claims Subject to Modification and (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection").

5. On November 22, 2006, Claimant filed the Response of Automodular Assemblies, Inc., Tec-Mar Distribution Services, Inc. and Automodular

Assemblies (Ohio) Inc. to the Debtor's Third Omnibus Objection to Proof of Claim 15018 (Docket No. 5688) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe Claimant The Amount Asserted In Proof Of Claim Number 15018

6. Claimant asserts in Proof Of Claim No. 15018 that DAS LLC owes Claimant a total of \$549,277.73 for goods sold. DAS LLC has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

7. Because the Claimant has asserted its right to setoff, the Debtors and Claimant must reconcile both the Receivable and Claim. Although the Debtors have endeavored to do so, the reconciliation is not complete because, among other reasons, information concerning the Claim is not complete. Based upon information available to date, the Claim should be disallowed in its entirety because Claimant owes the Debtors approximately \$549,918.39, which is more than the Proof of Claim. The Debtors have objected to the Claim to preserve their rights if the Debtors and Claimant cannot come to a resolution of the Claim and Receivable.

Reservation Of Rights

8. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the

Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Claim, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

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EXHIBIT R

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	:	
	:	Chapter 11
DELPHI CORPORATION, <i>et al.</i> ,	:	Case No. 05-44481 [RDD]
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Debtors.	:	Jointly Administered
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DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOFS OF CLAIM NUMBERS 563, 912, 1125, 1126, 1578, 1579, 1582, 1583, 1584, 1585,
2102, 2103, 2529, 16636, 16637 AND 7506 (SBC YELLOW PAGES, SBC ADVANCED
SOLUTIONS INC., SBC DATACOMM, SBC GLOBAL, SBC LONG DISTANCE INC.,
AT&T GLOBAL SERVICES (F/K/A SBC GLOBAL) AND AT&T CORP.)

("STATEMENT OF DISPUTED ISSUES – SBC YELLOW PAGES, SBC ADVANCED
SOLUTIONS INC., SBC DATACOMM, SBC GLOBAL, SBC LONG DISTANCE INC.,
AT&T GLOBAL SERVICES (F/K/A SBC GLOBAL) AND AT&T CORP.")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates,
including Delphi Automotive Systems LLC ("DAS LLC"), Delphi Automotive Systems
Global (Holding), Inc. ("DAS LLC Global (Holding), Inc."), Delphi Automotive Systems
(Holding), Inc. ("DAS (Holding), Inc."), Delphi Diesel Systems Corporation ("Delphi
Diesel"), Delphi International Holdings Corporation ("Delphi Int'l Holdings Corp."),

Delphi Automotive Systems Thailand, Inc. ("DAS Thailand, Inc."), Delphi Mechatronic Systems, Inc. ("Mechatronics"), and Delphi NY Holdings Corporation ("Delphi NY Holdings Corp."), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proofs Of Claim Numbers 563, 912, 1125, 1126, 1578, 1579, 1582, 1583, 1584, 1585, 2102, 2103, 2529, 16636, 16637 and 7506 (the "Proofs Of Claim") filed by SBC Yellow Pages, SBC Advanced Solutions Inc., SBC Datacomm, SBC Global, SBC Long Distance Inc., AT&T Global Services (f/k/a SBC Global) And AT&T Corp. ("Claimants") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On November 14, 2005, SBC Yellow Pages filed proof of claim number 563 ("Proof Of Claim No. 563") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$103.31 for the performance of services.

3. On November 28, 2005, SBC Advanced Solutions, Inc. filed proof of claim number 912 ("Proof Of Claim No. 912") against Delphi Automotive Systems, Inc. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$3,841.74 for the sale of goods.

4. On December 12, 2005, SBC Datacomm filed proof of claim number 1125 ("Proof Of Claim No. 1125") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$7,661.10 for the sale of goods and the performance of services.

5. On December 12, 2005, SBC Advanced Solutions filed proof of claim number 1126 ("Proof Of Claim No. 1126") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$3,236,025.11 for the sale of goods and the performance of services.

6. On January 17, 2006, SBC Global filed proof of claim number 1578 ("Proof Of Claim No. 1578") against DAS LLC Global (Holding), Inc. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$373,508.42 for the performance of services.

7. On January 17, 2006, SBC Long Distance Inc. filed proof of claim number 1579 ("Proof Of Claim No. 1579") against DAS (Holding), Inc. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$1,000 for the performance of services.

8. On January 17, 2006, SBC Global filed proof of claim number 1582 ("Proof Of Claim No. 1582") against Delphi Diesel. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$110.32 for the performance of services.

9. On January 17, 2006, SBC Global filed proof of claim number 1583 ("Proof Of Claim No. 1583") against Delphi Int'l Holdings Corp. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$21.91 for the performance of services.

10. On January 17, 2006, SBC Global filed proof of claim number 1584 ("Proof Of Claim No. 1584") against DAS Thailand, Inc. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$368.59 for the performance of services.

11. On January 17, 2006, SBC Global filed proof of claim number 1585 ("Proof Of Claim No. 1585") against Mechatronics. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$602.51 for the performance of services.

12. On February 21, 2006, SBC Long Distance Inc. filed proof of claim number 2102 ("Proof Of Claim No. 2102") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$29.60 for the performance of services.

13. On February 23, 2006, SBC Global filed proof of claim number 2103 ("Proof Of Claim No. 2103") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$691,047.51 for the performance of services.

14. On April 3, 2006, SBC Global filed proof of claim number 2529 ("Proof Of Claim No. 2529") against Delphi NY Holdings Corp. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$195.10 for the sale of goods and the performance of services.

15. On August 6, 2007, AT&T Global Services f/k/a SBC Global filed proof of claim number 16636 ("Proof Of Claim No. 16636") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$751,745.35 for the performance of services.

16. On August 6, 2007, AT&T Global Services f/k/a SBC Global filed proof of claim number 16637 ("Proof Of Claim No. 16637") against DAS LLC Global (Holding), Inc. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$647,310.88 for the performance of services.

17. On June 5, 2006, AT&T Corp. filed proof of claim number 7506 ("Proof Of Claim No. 7506") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$4,424,985.53.

18. Collectively, Proofs of Claim Nos. 563, 912, 1125, 1126, 1578, 1579, 1582, 1583, 1584, 1585, 2102, 2103, 2529, 16636, 16637 and 7506 constitute the "Proofs Of Claim" or the "Claims".

19. On September 21, 2007, the Debtors objected to the Proofs of Claim pursuant to the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 9535) (the "Twenty-First Omnibus Claims Objection").

20. On October 18, 2007, Claimants filed the Response of AT&T and Its Related Entities to Debtors' Twenty-First Omnibus Objection Pursuant to 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 10643) (the "Response").

Disputed Issues

A. Delphi, DAS LLC, DAS LLC Global (Holding), Inc., DAS (Holding), Inc., Delphi Diesel, Delphi Int'l Holdings Corp., DAS Thailand, Inc., Mechatronics and Delphi NY Holdings Corp. Do Not Owe Claimants The Amount Asserted In Proofs Of Claim Numbers 563, 912, 1125, 1126, 1578, 1579, 1582, 1583, 1584, 1585, 2102, 2103, 2529, 16636, 16637 and 7506

21. Claimants assert in the Proofs Of Claim that Delphi, DAS LLC, DAS LLC Global (Holding), Inc., DAS (Holding), Inc., Delphi Diesel, Delphi Int'l Holdings Corp., DAS Thailand, Inc., Mechatronics and Delphi NY Holdings Corp. owe Claimants a total of \$10,138,556.98 for goods sold and services provided. Delphi, DAS LLC, DAS LLC Global (Holding), Inc., DAS (Holding), Inc., Delphi Diesel, Delphi Int'l Holdings Corp., DAS Thailand, Inc., Mechatronics, and Delphi NY Holdings Corp. have

reviewed the information attached to the Proofs Of Claim and the Response and dispute that they owe the amounts asserted in the Proofs Of Claim.

22. Proofs Of Claim Nos. 563 and 7506 are based on allegedly outstanding postpetition invoices. Those postpetition invoices have been paid in the ordinary course of business and therefore \$2,442.44 should be subtracted from the aggregate amount claimed by Proofs Of Claim Nos. 563 and 7506.

23. Claimants have not provided sufficient information and documentation in support of Proofs Of Claim Nos. 912, 1125, 1126, 1578, 1579, 1582, 2102, 2103 and 7506 despite repeated requests by the Debtors. Therefore, \$1,427,580.88 should be subtracted from the aggregate amount claimed by Proofs Of Claim Nos. 912, 1125, 1126, 1578, 1579, 1582, 2102, 2103 and 7506.

24. Based upon Delphi's various accounts payable records, a portion of the invoices reflected in Proof Of Claim No. 1126 have been paid. Therefore, \$238,355.06 should be subtracted from the amount claimed by Proof Of Claim No. 1126.

25. The Debtors are unable to determine against which entity portions of Proofs Of Claim Nos. 1583 and 7506 were filed due to deficient descriptions in those claims. Therefore, \$2,714.49 should be subtracted from the aggregate amount claimed by Proofs Of Claim Nos. 1583 and 7506.

26. The prices detailed on certain purchase orders are lower than the prices detailed on the Claimants' invoices. The purchase orders reflect the contractual pricing. Therefore, \$1,764.52 should be subtracted from the aggregate amount claimed by Proofs Of Claim Nos. 1125, 1584, 1585, 2529 and 7506.

27. Calculations with respect to finance charges are inconsistent with the Debtors' books and records and are unsupported. Therefore, \$147.77 should be subtracted from the aggregate amount claimed by Proofs Of Claim Nos. 1585 and 2529.

28. Proofs Of Claim Nos. 16636 and 16637, which amend proofs of claim nos. 2103 and 1578, respectively, were filed after the bar date set by the Order Under 11 U.S.C. §§ 107(b), 501, 502, and 1111(a) And Fed. R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates for Filing Proofs of Claim and Approving Form And Manner Of Notice Thereof (Docket No. 3206), entered on April 12, 2006. Therefore, \$1,399,056.23 should be subtracted from the aggregate amount claimed by Proofs Of Claim Nos. 16636 and 16637.

29. After taking into account the above-referenced deductions to the Proofs Of Claim, the Debtors reconciled the Proofs Of Claim as illustrated in the following chart:

<u>Claimants' Asserted Amount</u>		\$10,138,556.98
<u>Modifications</u>	Postpetition Invoices	\$2,442.44
	Insufficient Documentation	\$1,427,580.88
	Price Discrepancies	\$1,764.52
	Paid Invoices	\$238,355.06
	Unable To Identify Legal Entity	\$2,714.49
	Finance Charges	\$147.77
	Late Amendment	\$1,399,056.23
<u>Reconciled Amount</u>		\$7,066,615.28

30. Delphi, DAS LLC, DAS LLC Global (Holding), Inc., DAS (Holding), Inc., Delphi Diesel, Delphi Int'l Holdings Corp., DAS Thailand, Inc., Mechatronics and Delphi NY Holdings Corp. do not dispute that the remaining \$7,066,615.28 of Proofs Of

Claim Nos. 563, 912, 1125, 1126, 1578, 1579, 1582, 1583, 1584, 1585, 2102, 2103, 2529, 16636, 16637 and 7506 should be allowed as unsecured non-priority claims against Delphi, DAS LLC, DAS LLC Global (Holding), Inc., DAS (Holding), Inc., Delphi Diesel, Delphi Int'l Holdings Corp., DAS Thailand, Inc., Mechatronics and Delphi NY Holdings Corp.

Reservation Of Rights

31. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claims and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claims.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proofs Of Claim Nos. 563, 912, 1125, 1126, 1578, 1579, 1582, 1583, 1584, 1585, 2102, 2103, 2529, 16636, 16637 and 7506 in the aggregate amount of \$7,066,615.28 as general unsecured non-priority claims against the estates of Delphi, DAS LLC, DAS LLC Global (Holding), Inc., DAS (Holding), Inc., Delphi Diesel, Delphi

Int'l Holdings Corp., DAS Thailand, Inc., Mechatronics, and Delphi NY Holdings Corp.,
and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/Neil Berger
NEIL BERGER (NB-3599)
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EXHIBIT S

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOFS OF CLAIM NUMBERS 14125, 14126, 14127, 14128, 14129, 14130 AND 14042,
(FCI AUTOMOTIVE DEUTSCHLAND GMBH, FCI ITALIA SPA, FCI
ELECTRONICS MEXICO S. DE R.L. DE C.V., FCI AUTOMOTIVE FRANCE S.A.,
FCI USA INC., FCI AUSTRIA GMBH AND FCI CANADA INC.)**

("STATEMENT OF DISPUTED ISSUES – (FCI
AUTOMOTIVE DEUTSCHLAND GMBH, FCI ITALIA SPA, FCI ELECTRONICS
MEXICO S. DE R.L. DE C.V., FCI AUTOMOTIVE FRANCE S.A.,
FCI USA INC. AND FCI AUSTRIA GMBH AND FCI CANADA INC.)")

Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-
possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this
Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To
Proofs Of Claim Numbers 14125, 14126, 14127, 14128, 14129, 14130 and 14042 (the
"Proofs Of Claim") filed by FCI Automotive Deutschland GmbH, FCI Italia SpA, FCI

Electronics Mexico S. de R.L. de C.V., FCI Automotive France S.A., FCI USA Inc., FCI Austria GmbH and FCI Canada Inc., ("Claimants") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 31, 2006, FCI Canada Inc. filed proof of claim number 14125, ("Proof Of Claim No. 14125") against DAS LLC. The proof of claim asserted an unsecured non-priority claim in the amount of \$76,964.21 for the sale of goods ("Claim No. 14125"). On July 31, 2006, FCI Automotive Deutschland GmbH filed proof of claim number 14126 ("Proof Of Claim No. 14126") against DAS LLC. The proof of claim asserted an unsecured non-priority claim in the amount of \$376,357.61 for the sale of goods ("Claim No. 14126"). On July 31, 2006, FCI Italia S.p.A. filed proof of claim number 14127, ("Proof Of Claim No. 14127") against DAS LLC. The proof of claim asserted an unsecured non-priority claim in the amount of \$361.40 for the sale of goods ("Claim No. 14127"). On July 31, 2006, FCI Electronics Mexico, S. de R.L. de C.V. filed proof of claim number 14128 ("Proof Of Claim No. 14128") against DAS LLC. The proof of claim asserted an unsecured non-priority claim in the amount of \$294,001.77 for the sale of goods ("Claim No. 14128"). On July 31, 2006, FCI Automotive France, S.A. filed proof of claim number 14129 ("Proof Of Claim No. 14129") against DAS LLC. The proof of claim asserted an unsecured non-priority claim in the amount of \$15,945.87 for the sale of goods ("Claim No. 14129"). On July 31, 2006, FCI USA, Inc., filed proof of claim

number 14130 ("Proof Of Claim No. 14130") against DAS LLC. The proof of claim asserted an unsecured non-priority claim in the amount of \$407,299.95 for the sale of goods ("Claim No. 14130"). On July 31, 2006, FCI Austria GmbH filed proof of claim number 14042 ("Proof Of Claim No. 14042") against DAS LLC. The Proof Of Claim asserted an unsecured non-priority claim in the amount of \$711.42 for sale of goods ("Claim No. 14042" and collectively with Claims Nos. 14125, 14126, 14127, 14128, 14129 and 14130 the "Proofs of Claims").

3. On August 24, 2007, the Debtors objected to the Proofs of Claims pursuant to the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9151) (the "Twentieth Omnibus Claims Objection").

4. On September 20, 2007, Claimants filed their Response To Debtors' Twentieth Omnibus Objection To Claim Nos. 14125, 14126, 14127, 14128, 14129, 14130 and 14042 (Docket No. 9446) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe Claimants The Amount Asserted In Proofs Of Claim Nos. 14042, 14125, 14126, 14127, 14128, 14129 and 14130

5. Claimants assert in the Proofs Of Claims that DAS LLC owes Claimant a total of \$1,171,642.23 for goods sold. DAS LLC has reviewed the

information attached to the Proofs Of Claims and the Response and disputes that it owes the amount asserted in the Proofs of Claims.

6. Based upon Delphi's various accounts payable records, a portion of the invoices reflected in the Proofs of Claims have been paid. Therefore, \$131,516.49 should be subtracted from the amount claimed.

7. The prices detailed on certain purchase orders are lower than the prices detailed on the Claimants' invoices. The purchase orders reflect the contractual pricing. Therefore, \$212,673.60 should be subtracted from the amount of the Proofs of Claims.

8. Claimants claimed \$83,394.44 in amounts owed based on the sale of goods for which they did not provide proofs of deliveries and for which the Debtors have no record of delivery. DAS LLC's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions at 2.1. Because Claimants have not provided these proofs of delivery, DAS LLC does not have a record of receiving the goods associated with Invoice Nos. VB512143, VB513002, 043052, 043052, 043731, 044292, 044420, 042810, 043420, 044230, 044734, S128907, S129257, T145079, T145801, T148506, T148616, T148615, S130143, S130396, T152998, T179742, T195104, 529880, 523985, 523575, 523573, 523571, 523282, 523280, 520401, 520163, 513602, 511475, 510569, 509987, 507811, 505498, 505352, 501398, 500326, 496363, 14067, 14065, 14064, 14063, 14054, 14038, 13994, 13931, 13930, 13928, 1044615, 33002066, 20024716, 1046381, 506325, 510639, 510876, 511310, 512043, 512044, 513723, 516067, 516730, 522578, 524169, 526529, 545663, MX100904, 038768,

039124, 039669, 043990, 21822, 25959, 26286, 26290, 034676, 035437, 036208, 036334, 037176, 037938, 038076, 38104, MX100962, 041979, 043084, 043209, 043347, 045145, 038934, 039085, 042828, 044758 and 045747, therefore the \$83,394.44 asserted with respect to Invoice Nos. VB512143, VB513002, 043052, 043052, 043731, 044292, 044420, 042810, 043420, 044230, 044734, S128907, S129257, T145079, T145801, T148506, T148616, T148615, S130143, S130396, T152998, T179742, T195104, 529880, 523985, 523575, 523573, 523571, 523282, 523280, 520401, 520163, 513602, 511475, 510569, 509987, 507811, 505498, 505352, 501398, 500326, 496363, 14067, 14065, 14064, 14063, 14054, 14038, 13994, 13931, 13930, 13928, 1044615, 33002066, 20024716, 1046381, 506325, 510639, 510876, 511310, 512043, 512044, 513723, 516067, 516730, 522578, 524169, 526529, 545663, MX100904, 038768, 039124, 039669, 043990, 21822, 25959, 26286, 26290, 034676, 035437, 036208, 036334, 037176, 037938, 038076, 38104, MX100962, 041979, 043084, 043209, 043347, 045145, 038934, 039085, 042828, 044758 and 045747 should not be included in the claim.

9. Claimants claimed \$6,467.22 in amounts owed based on the sale of goods for which they did not provide sufficient documentation and for which the Debtors do not have sufficient documentation. Therefore, \$6,467.22 should not be included in the claim.

10. The Proofs of Claims include invoices for defective materials that have been returned by the Debtors in the ordinary course of business, invoice number FV04DMP3Y30075011019 – 513091, EW04VCM044835 – 044835 and BoL # 00611585 & 00629592. Therefore, \$5,151.37 should be subtracted from the amount claimed.

11. Proofs of Claim Nos. 14126 and 14129 include invoices in which monetary exchange rates have been erroneously calculated. Therefore, \$13.21 should be subtracted from the amount claimed.

12. Proof of Claim Nos. 041085 includes an improper charge for the provision of a prototype for which the Debtors do not have a valid purchase order. Therefore, \$550.00 should be subtracted from the amount claimed.

13. Proof of Claim Nos. 14130 includes invoiced materials that were never actually delivered. Therefore, \$55,205.57 should be subtracted from the amount claimed.

14. Proof of Claim No.14130 fails to reflect that Claimant is contractually obligated to reimburse Debtors for assembly disruptions for which it was responsible. Therefore, \$23,251.40 should be subtracted from the amount claimed.

15. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$1,171,642.16
<u>Modifications</u>	Paid Invoices	\$131,516.49
	Price Discrepancies	\$212,673.60
	Invoices Without Proof of Delivery	\$83,394.44
	Insufficient Documentation	\$6,467.22
	Returned Materials	\$5,151.37
	Exchange Rate Conversion	\$13.21
	Prototype	\$550.00

	Receiving Issues	\$55,205.57
	Need Rec'd	\$5,905.87
	Cost Recovery	\$23,251.40
<u>Reconciled Amount</u>		\$647,512.92

16. DAS LLC does not dispute that the remaining \$647,512.92 of Proof Of Claim Nos. 14125, 14126, 14127, 14128, 14129, 14130 and 14042 should be allowed as an unsecured non-priority claim against DAS LLC.

Reservation Of Rights

17. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proof Of Claim Nos. 14125, 14126, 14127, 14128, 14129, 14130 and 14042 in the amount of \$647,512.92 as a general unsecured non-priority claim against the estate of DAS LLC, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
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EXHIBIT T

Company	Contact	Address1	Address2	City	State	Zip
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Quarles & Brady LLP	Scott R. Goldberg	One Renaissance Square	Two North Central Avenue	Phoenix	AZ	85004-2391

EXHIBIT U

Company	Contact	Address1	City	State	Zip
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EXHIBIT V

Company	Contact	Address1	Address2	City	State	Zip
Burr & Forman, LLP	Attention: D. Christopher Carson, Esq. Marc P. Solomon, Esq.	420 20th Street North	Suite 3400	Birmingham	AL	
Kilpatrick Lockhart Preston Gates Ellis, LLP	Attention: Marc Pifko, Esq.	599 Lexington Avenue		New York	NY	10022

EXHIBIT W

Company	Contact	Address1	Address2	City	State	Zip
K&L Gates	Attention: Michelle R. McCreery, Esq.	Henry W. Oliver Building	535 Smithfield Street	Pittsburgh	PA	15222
SPCP Group, LLC	Attention: Brian Jarmin	Two Greenwich Plaza, 1st Floor		Greenwich	CT	06830

EXHIBIT X

Company	Contact	Address1	Address2	City	State	Zip
Contrarian Funds, LLC	Attention: Alpa Jimenez	411 West Putnam Avenue, Ste 225		Greenwich	CT	06830
SPCP Group, LLC,	as Assignee of Parker Hannifin Corporation	Attention: Brian Jarmin	Two Greenwich Plaza, 1st Floor	Greenwich	CT	06830

EXHIBIT Y

Pg 164 of 184
Delphi Corporation
Special Parties

Company	Contact	Address1	City	State	Zip
3M Company, 220-9E-02	Attention: Alpha B. Khaldi, Esq.	P.O. Box 33428	St Paul	MN	55133
Klestadt & Winters, LLP	Attention: Patrick J. Orr, Esq.	292 Madison Avenue, 17th Floor	New York	NY	10017-6314

EXHIBIT Z

Company	Contact	Address1	City	State	Zip
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EXHIBIT AA

Company	Contact	Address1	Address2	City	State	Zip
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EXHIBIT BB

Company	Contact	Address1	City	State	Zip
James M. Infanger, Esq	Donaldson Company, Inc.	1400 W. 94th Street	Minneapolis	MN	55431

EXHIBIT CC

Company	Contact	Address1	City	State	Zip
Taft Stettius & Hollister, LLP	Attention: Sharon I. Shanley, Esq.	425 Walnut Street, Suite 1800	Cincinnati	OH	45202-3957

EXHIBIT DD

Company	Contact	Address1	City	State	Zip
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Varnum Riddering Schmidt & Howlett	Attention: Michael S. McElwee, Esq.	P.O. Box 352	Grand Rapids	MI	49502-0352

EXHIBIT EE

Company	Contact	Address1	Address2	City	State	Zip
Bodman LLP	Attention: Ralph E. McDowell, Esq.	1901 St. Antoine St.	6th Floor at Ford Field	Detroit	MI	48226
Cooper Standard Automotive	Attention: J.L. Winslow, Guy Todd, Esq. Timothy Griffith, Esq	39950 Orchard Hill Place		Novi	MI	48376
Deutsche Bank Securities Inc.	Attention: Vikas Madan, Esq. Matthew Doheny, Esq.	60 Wall Street, 3rd Floor		New York	NY	10005

EXHIBIT FF

Company	Contact	Address1	City	State	Zip
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EXHIBIT GG

Company	Contact	Address1	Address2	City	State	Zip
McCarter & English	David Adler	Four Gateway Center	100 Mulberry Street	Newark	NJ	07102

EXHIBIT HH

Company	Contact	Address1	City	State	Zip
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EXHIBIT II

Company	Contact	Address1	City	State	Zip
Pierce Atwood LLP	Attention: Keith J. Cunningham, Esq.	One Monument Square	Portland	ME	04101-1110